I

The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, FRIDAY, JANUARY 1, 1886.

FOREIGN DEPARTMENT.

PROCLAMATION.

Fort William, the 1st January, 1886.

By command of the Queen-Empress it is hereby notified that the terri- , formerly governed by King Thebaw will no longer be under his rule, have become part of Her Majesty's dominions, and will, during Her sty's pleasure, be administered by such officers as the Viceroy and ernor-General of India may from time to time appoint.

(Signed) DUFFERIN,
Viceroy and Governor-General.

STAR OF INDIA.

NOTIFICATION.

No. 1*SI.*

Fort William, the 1st January, 1886.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:—

To be Knights Grand Commanders.

His Highness Saiyid Turki bin Sáid bin Sultán, Sultán of Maskat.

His Highness Mahárão Rájá Sawái Mangal Singh Bahádur of Alwar, Honorary Lieutenant-Colonel in the Army.

His Highness Ráwal Jaswant Singhji Takht Singhji, Thákur Sáhib of Bháunagar, Knight Commander of the Most Exalted Order of the Star of India.

To be a Knight Commander.

Maháráj Partáb Singh Bahádur of Jodhpur (Márwár), Companion of the Most Exalted Order of the Star of India.

To be Companions.

The Hon'ble Courtenay Peregrine Ilbert, Barrister-at-Law, Member of the Council of the Governor-General, Companion of the Order of the Indian Empire.

The Hon'ble Maxwell Melvill, Bombay Civil Service, Member of the Council of the Governor of the Presidency of Bombay.

The Hon'ble Henry Edward Sullivan, Madras Civil Service, Member of the Council of the Governor of the Presidency of Fort St. George.

By Order of the Grand Master,

H. M. DURAND,

Secretary to the Most Exalted Order of the Star of India.

INDIAN EMPIRE.

NOTIFICATION.

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No. 1*I.E.*

Her Majesty the Queen and Empress of India has been pleased to appoint the undermentioned Gentlemen, who by their services have merited the Royal favour, to be Companions of the Order of the Indian Empire:—

Sir Frank Henry Souter, Knight, Companion of the Most Exalted Order of the Star of India.

Major Lord William Leslie De la Poer Beresford, V.C., 9th (Queen's Royal) Lancers, Military Secretary to His Excellency the Viceroy and Governor-General of India.

Lieutenant-Colonel Andrew Higgins, Commandant of the 1st Punjab Volunteer Rifle Corps.

Mortimer Sloper Howell, Esq., B.A., Bengal Civil Service, District and Sessions Judge of Mirzapur, North-Western Provinces.

Colin Arrott Robertson Browning, Esq., M.A., Inspector-General of Education in the Central Provinces.

Mán Singh, Sardár Bahádur, late Risaldar-Major in the 9th Bengal Cavalry.

Arthur N. Wollaston, Esq., of the Revenue, Statistics and Commerce Department of the India Office, London.

Muhammad Hasan Khán, Commander-in-Chief of the Forces of Her Highness the Begam of Bhopal.

Raja Jang Bahádur Khán, Talukdar in the Bahraich District of Oudh and Honorary Magistrate of Nanpara.

Babu Sarat Chandra Dás, Assistant Inspector of Schools, Rajshahi Division, Bengal.

Pandit Dharam Naráin, Rái Bahádur, Native Assistant to the Agent to the Governor-General for Central India.

By Order of the Grand Master,

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FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st January, 1886.

No. 1*I*.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja" upon His Highness the Rawat of Rajgarh, as a hereditary distinction.

No. 2*I*.

His Excellency the Viceroy and Governor General is pleased to confer the title of Raja," as a personal distinction, upon Sri Rajamani Raja Devu, C.I.E., Zemindar of Indasi.

No. 3*I*.

His Excellency the Viceroy and Governor-General is pleased to confer upon Munshi Anand Prashád, Vakil of His Highness Maharaja Sindhia of Gwalior, the title "Rai Bahadur," as a personal distinction.

No. 4*I*.

His Excellency the Viceroy and Governor-General is pleased to confer upon Munshi Narayan Das, Judge of the Small Cause Court at Lucknow, the title of "Rai Bahadur," as a personal distinction.

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No. 9*I*.

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H. M. DURAND,
Secretary to the Government of India.

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The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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The Provincial Small Cause Courts Bill, 1885.
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SUPPLEMENT No. 1.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Calcutta, the 31st December 1885.

No. 1679.—Mr. R. S. T. MacEwen, Barrister-at-law, Officiating Recorder of Rangoon, is appointed to be Additional Recorder of Rangoon, with effect from the 5th instant. Mr. MacEwen will continue to officiate as Recorder of Rangoon during the absence of the Hon'ble W. F. Agnew.

Mr. C. E. Fox, Barrister-at-law, Officiating Government Advocate, British Burma, is appointed to officiate temporarily as Additional Recorder of Rangoon, and to sit as such in the Court of the Recorder of Rangoon.

This cancels Home Department Notification No 1578, dated the 5th instant.

No. 1681.—The services of Lieutenant J. M. A. Retallick are replaced at the disposal of the Military Department with effect from the 18th December 1885.

POLICE.

The 30th December 1885.

No. 431.—The services of Mr. G. A. Patten, Assistant Superintendent of Police, 1st Grade, are replaced at the disposal of the Government of Bengal, with effect from the date on which he may be relieved of his duties in Assam.

A. MACKENZIE,
Secretary to the Government of India.

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Mortimer Sloper Howell, Esq., B.A., Bengal Civil Service, District and Sessions Judge of Mirzapur, North-Western Provinces.

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Arthur N. Wollaston, Esq., of the Revenue, Statistics and Commerce Department of the India Office, London.

Muhammad Hasan Khán, Commander-in-Chief of the Forces of Her Highness the Begam of Bhopal.

Raja 'Jang Bahádur Khán, Talukdar in the Bahraich District of Oudh and Honorary Magistrate of Nanpara.

Babu Sarat Chandra Dás, Assistant Inspector of Schools, Rajshahi Division, Bengal.

Pandit Dharam Naráin, Rái Bahádur, Native Assistant to the Agent to the Governor-General for Central India.

By Order of the Grand Master,

H. M. DURAND,

Secretary to the Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS—GENERAL.

Fort William, the 29th December, 1885.

No. 2668 *G*—Lieutenant H. S. P. Davies, Assistant Commissioner of the 3rd Grade in the Punjab, is appointed to officiate as a Political Assistant of the 3rd Class, and is posted as Assistant to the Governor-General's Agent in Central India, with effect from the 4th December, 1885.

The 30th December, 1885.

No. 2677 *G*.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr H. W. Vidal as Consul for Norway and Sweden at Aden.

No. 2682*G*.—Captain A. Wapshare, Wing Officer, 26th Regiment, Bombay Infantry, officiated as a Political Assistant of the 3rd Class, from the 18th September to the 22nd November, 1885, both days inclusive. During this period Captain Wapshare held the appointment of Cantonment Magistrate at Nusseerabad. His services are replaced at the disposal of the Military Department, with effect from the 23rd November, 1885.

No. 2686*G*.—The services of Surgeon C. Adams, M.B., Civil Surgeon of Bickaneer, are replaced at the disposal of the Military Department, with effect from the date of his return from furlough.

The 31st December, 1885.

No. 2703*G*.—Lieutenant-Colonel J. Biddulph, Officiating Resident of the 2nd Class, reverts to his substantive grade of Political Agent of the 2nd Class, with effect from the 27th November, 1885, the date on which he relinquished charge of the office of Resident in Maywar.

Lieutenant-Colonel Biddulph is posted as Boundary Settlement Officer on the Marwara-Maywar Border, with effect from the date of assuming charge.

INTERNAL.

The 1st January, 1886.

No. 1*I*.

His Excellency the Viceroy and Governor-General is pleased to confer the title of "Raja" upon His Highness the Rawat of Rajgarh, as a hereditary distinction.

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No. 9*I*.

His Excellency the Viceroy and Governor-General is pleased to confer upon Muhammad Hussain Khan, late an Assistant Surgeon in the Punjab, the title of "Khan Bahadur," as a personal distinction.

No. 10*I*.—Whereas it is expedient to consolidate and amend the rules relating to the offices of patel and patwari in the Hyderabad Assigned Districts:—His Excellency the Viceroy and Governor-General in Council is pleased to issue the following orders:—

1. (*1*) These orders may be called the Berar Patels and Patwaris Law, and are hereinafter referred to as "this law."

(*2*) This law extends to the territories known as the Hyderabad Assigned Districts; and

(*3*) It shall come into force on the first day of January, 1886, but not so as to affect anything done, or any proceedings commenced, before that day.

2. In this law, unless there is something repugnant in the subject or context, the expression "village" means an area for which the office of patel or patwari has been constituted, and includes a group of villages and the sub-division of a village known as a *khel* where at the time of this law coming into force there is a separate patel for the sub-division.

3. (*1*) There shall not be more than one patel in a village if the duties of the office can be efficiently performed by one patel.

(*2*) If there are two or more patels in a village the Deputy Commissioner shall, subject to the rules made under this law, distribute the duties of the office among them in such manner as he deems fit.

4. The area comprised in the circle of a patwari at the time of this law coming into force may, with the sanction of the Resident, be varied for the purpose of securing compactness, but for no other purpose.

5. (*1*) When the office of patel or patwari becomes vacant in any village, except a village held on *jagir* or *palampat* tenure, the Deputy Commissioner shall, subject to the provisions of this law, and of the rules made under this law, appoint a person to fill the vacancy,

(*2*) The Deputy Commissioner shall cause notice of the day on which he will take the appointment into consideration to be given to persons known to be interested therein, and on that day, or on any subsequent day to which an adjournment may be made, shall hear and record any statements those persons may desire to make.

(*3*) The Deputy Commissioner shall in making the appointment have regard to the following matters, namely,—

(*a*) the law of inheritance applicable to the family by which the office is held,

(*b*) the custom which has regulated previous tenure of the office, and

(*c*) the physical, moral, mental, and educational fitness of the persons having any claim to the office,

and shall not appoint a woman if a male relative of the late incumbent of the office exists.

(*4*) If there are two or more patels in a village, and there are two or more families or sub-divisions of a family which have enjoyed the right of service, the patels will ordinarily be selected from different families or sub-divisions.

(*5*) The Deputy Commissioner shall, where the appointment he may make has been opposed, record at length his reasons for deciding in favour of the person whom he has appointed.

6 (*1*) In a village held on *jagir* or *palampat* tenure the *jagirdar* or *palampatdar* shall, on the occurrence of a vacancy, nominate the patel or patwari, and the Deputy Commissioner may appoint the nominee.

(*2*) It the *jagirdar* or *palampatdar* nominates a person not qualified to perform the duties of the office, or in the nomination disregards with-

out sufficient reason the law of inheritance applicable to the family by which the office is held, or the custom which has regulated previous tenure of the office, the Deputy Commissioner shall refuse to appoint the nominee, and, if a proper person is not nominated within fifteen days from the date of the notice of the refusal being given to the *jagirdar* or *palampatdar*, shall himself appoint a person to the office as though the village were not held on *jagir* or *palampat* tenure.

7. (1) Patels and patwaris shall be appointed, subject to the condition of personal fitness, to hold office either for life, or for a term of not less than five or more than ten years.

(2) An appointment for a term of years shall not be made without the sanction of the Commissioner.

(3) Such an appointment may be sanctioned by the Commissioner in either of the following but in no other cases:—

(a) Where it has been the custom, from the commencement of British administration in the Hyderabad Assigned Districts, for two or more families, or two or more sub-divisions of the same family, to hold office in rotation for successive periods; or

(b) where conflicting claims of two or more families, or of two or more sub-divisions of a family, are so evenly balanced as to be irreconcilable with the exclusive choice of any one family or sub-division.

(4) An appointment for a term of years may be made in recognition of the claims either of the particular person appointed, or of the family or sub-division of a family to which the person appointed belongs. In the latter case, if, before the expiration of his term of office, the person appointed dies, or becomes physically or mentally unfit to discharge his duties, his successor shall, subject to the condition of personal fitness, be selected from the same family or sub-division of a family, and shall hold office until the person whom he has succeeded would regularly have gone out of office, and shall then go out of office.

8. (1) An adult patel or patwari who is temporarily unable to perform his duties personally may, with the sanction of the Deputy Commissioner, appoint an agent to perform them for a period not exceeding one year.

(2) The mother of a minor patel or patwari, or, if he has no mother, the person who stands in the relation of guardian to him, may, with the sanction of the Deputy Commissioner, appoint an agent to act for him till such time as he attains his majority.

(3) A woman who holds the office of patel or patwari may, with the sanction of the Deputy Commissioner, appoint an agent to perform the duties of her office.

(4) The agent shall be a member of the same family or sub-division of a family as his principal, unless the Commissioner sanctions the appointment of some other person.

(5) The agent shall have the same powers, and be subject to the same liabilities, as his principal would have and be subject to if he were personally performing the duties of his office.

9. (1) The emoluments appertaining to the office of patel or patwari shall be enjoyed solely by the person for the time being holding the office.

(2) If an agent is performing the duties of the office, his remuneration shall be regulated by arrangement between him and his principal or, as the case may be, between him and the mother of, or the person standing in the relation of guardian to, his principal.

(3) If there are two or more patels in a village, the Deputy Commissioner shall, subject to the rules made under this law, determine the proportions in which they shall share in the emoluments of the office.

10. The emoluments appertaining to the office of patel or patwari shall not be liable to attachment or sale in satisfaction of a decree or order of any Civil or Revenue Court.

11. Every assignment of, and every charge on, and every agreement to assign or charge, any emoluments appertaining to the office of patel or patwari shall be void.

12. (1) The Deputy Commissioner may suspend a patel or patwari from office during enquiry into alleged misconduct, and may punish him for misconduct or neglect in the performance of his duties by suspension from office for a period not exceeding six months, or by fine not exceeding one-fourth of the annual emoluments of his office.

(2 A fine inflicted under this section may be recovered by distraint and sale of the moveable property of the offender.

13. The Deputy Commissioner may suspend or dismiss an agent for any misconduct or neglect, and may, with the sanction of the Resident, dismiss from office a patel or patwari, in case of fraud, the wilful framing of incorrect records, habitual neglect of duty, or other grave misconduct.

14. When a patel or patwari, or an agent of a patel or patwari, is convicted by the Court of Session, or by the District Magistrate, of any offence in the discharge of his official duties, the Resident may direct that any title which the family of the patel or patwari who has been convicted, or whose agent has been convicted, may have to the office of patel or patwari, as the case may be, shall be forfeited, either temporarily or permanently, as the Resident deems fit.

15. Before passing an order for the suspension or dismissal of a patel, patwari or agent under section 12 or section 13, the Deputy Commissioner shall give him an opportunity of explaining the matters alleged against him and shall record any statement he may desire to make.

16. Notwithstanding anything hereinbefore contained, a vacancy caused by the suspension or dismissal of a patel or patwari may, by order of the Deputy Commissioner, be filled for a period not exceeding six months in the case of suspension, or five years in the case of dismissal, without regard to the law of inheritance applicable to the family by which the office is held or to the custom which has regulated previous tenure of the office.

17. (1) An appeal shall lie to the Commissioner from any order passed under this law by a Deputy Commissioner.

(2) An appeal shall lie to the Resident from an appellate order of the Commissioner which reverses or modifies an order of the Deputy Commissioner.

(3) An appeal shall not be received by the Commissioner after the expiration of sixty days, or by the Resident after the expiration of ninety days, from the date of the order complained of.

(4) The periods mentioned in sub-section (3) shall be computed in the manner prescribed in the Indian Limitation Act, 1877.

18. The Resident may from time to time call for and examine the record of any proceedings held under this law, and pass thereon any order consistent with this law which he thinks fit.

19. Orders passed by the Resident under this law shall be final.

20. A Civil Court shall not exercise jurisdiction with respect to any claim by any person to the office of patel or patwari, or to any emolument appertaining to the office, or on account of any injury caused by exclusion from the office:

Provided that nothing in this section shall be held to prohibit a Civil Court from entertaining a suit for a decree declaratory of social rights appertaining to any person by reason of his connection with a family by which the office of pate; or patwari is held.

21. The Resident may, from time to time, make rules consistent with this law—

(a) prescribing the educational qualifications of persons to be appointed patels or patwaris;

(b) defining and distributing the duties of patels, and prescribing the duties of patwaris;

(c) regulating the division of emoluments between patels, where there are two patels in a village, and the distribution of emoluments among patels, where there are more than two patels in a village;

(d) prescribing the mode of service of notices under this law;

(e) regulating the procedure of the Commissioner and of Deputy Commissioners under this law; and

(f) generally, for the guidance of the Commissioner and of Deputy Commissioners in all matters connected with the carrying out of this law.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

CODES.

Calcutta, the 31st December 1885.

No. 819.

CIVIL PENSION CODE.

Section 188.

Rule 1.

Page 103.

Substitute the following for the last sentence of this rule:—

The following Rules apply to the cases of officers of the late Indian Navy, re-employed under Government, who have commuted the whole, or a portion, of their Indian Navy pensions:—

(1) If the re-employment of the officer commenced after the 31st of July 1883, his salary will be subject to a deduction equal to the amount of pension commuted, provided that his total emoluments shall not thereby be reduced to a less amount than the original pension, together with a quarter thereof. The officer will not be entitled by reason of such deductions to resume, on the termination of his re-employment, any portion of the amount of pension commuted.

(2) If the re-employment of the officer commenced on, or before, the 31st of July 1883, his salary will be subject to deductions as above; but—

(3) If deductions under Rule 2 have been regularly made during the whole period of his re-employment, he will be allowed to discontinue payment of the deductions when the aggregate amount deducted equals the capital value (calculated at the date of the commencement of his re-employment) of the amount of pension commuted.

(4) An officer under Rule 2 will be allowed on the termination of his re-employment to resume the amount of pension commuted, provided that the full capital value, as described in Rule 3, has been repaid by the deductions from his salary. If such capital value has not been repaid in full when the re-employment ceases, the amount of pension commuted may be resumed on the officer paying up the balance, and with effect from the date on which he pays such balance.

(5) An Indian Navy pensioner re-employed on or before the 31st of July 1883, from whose salary the deductions prescribed in Rule 1 have not been regularly made during the whole period of his re-employment, is not entitled to the concessions specified in the subsequent rules, and is subject to deductions under Rule 1 from the date on which it is known that such deductions are not being made, or such earlier date as may be determined by the Government of India.

D. BARBOUR,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 1st January, 1886.

APPOINTMENTS.

No. 1.—PERSONAL STAFF—

The Viceroy and Governor-General has been pleased to make the following appointments on His Excellency's Personal Staff:—

To be an Extra Aide-de-Camp.

Lieutenant *Viscount* A. J. L. Clandeboye, 3rd Battalion, The Royal Irish Rifles.—Dated 1st January, 1886.

To be Honorary Aides-de-Camp.

Captain J. Hext, R.N., Director of the Indian Marine.

Major W. Loch, General List, Infantry.

To be Honorary Surgeons.

Deputy Surgeon-General J. B. C. Reade, Medical Staff.

Surgeon-Major B. Franklin, Indian Medical Service.

No. 2.—PUNJAB FRONTIER FORCE—

No. 3 Mountain Battery.

Lieutenant P. W. D. Brockman, R.A., to officiate as 2nd Subaltern, *vice* Lieutenant F. T. Cole, on furlough. Dated 29th November, 1885.

No. 3.—VOLUNTEER CORPS—

Central Bengal Light Horse.

Captain C. H. Pope, Commandant, to be Major-Commandant.

FURLOUGH AND LEAVE.

No. 4.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Major A. Fishe, Bengal S. C., Wing Commander, 8th Bengal Infantry, (p. a.) for one year, under rule IX of the regulations of 1868.

Captain E. J. G. Lewis, Bengal S. C., Military Accountant, 1st class, 2nd grade, (p. a.) for one year and 335 days, under rule IX of the regulations of 1868.

Captain H. J. W. Jerome, R.E., Assistant Engineer, 1st grade, Military Works Department, (p. a.) for 182 days, under rule IX of the regulations of 1868.

No. 5.—Colonel E. J. McNair, Infantry, is permitted to reside out of India.

No. 6.—Lieutenant H. Wharry, Madras S. C., Sub-Assistant Commissary-General, 1st class, is granted leave within Indian limits, (m. c.) from the 12th June to the 14th September, 1885, under rule X of the regulations of 1875, the first 60 days being on full staff pay.

No. 7.—Major W. F. Trotter, Bengal S. C. has been granted, by the Secretary of State for India, an extension of furlough (p. a.) for 15 days.

JUDICIAL.

No. 8.—In accordance with the provisions of Section 4, Act No. XIII of 1881 ("The Fort William Act, 1881,") the Governor-General in Council hereby invests Lieutenant C. H. Billings, 11th Bengal Infantry, with power to try persons charged with any infringement of rules made under Section 3 of the said Act, during such time as he may officiate as Garrison Quartermaster, Fort William.

LONDON GAZETTE.

No. 9.—The following extracts are published for general information :—

"*London Gazette,*" *dated the 27th November, 1885, page 5585.*

"WAR OFFICE, PALL MALL,
27th November, 1885.

MEMORANDA.

* * * *

The undermentioned Lieutenant-Colonels to be Colonels :—

Hugh Patrick Rolston Francis Crawfurd, Madras Staff Corps. Dated 1st September, 1885.

Robert Stephens Jago, Madras Staff Corps. Dated 4th September, 1885.

Francis Weldon, Madras Staff Corps. Dated 26th September, 1885.

Herbert Augustus Tierney Nepean, Madras Staff Corps. Dated 26th September, 1885.

Deputy Commissary and Honorary Lieutenant Thomas Cole, Madras Establishment, has been granted the honorary rank of Captain. Dated 28th August, 1885.

Deputy Assistant Commissary Charles Driver Wise, Bombay Establishment, has been granted the honorary rank of Lieutenant. Dated 10th April, 1885.

Deputy Assistant Commissary James Moorhead, Bengal Establishment, has been granted the honorary rank of Lieutenant. Dated 20th September, 1885.

Conductor George Acres, Bengal Establishment, is granted the honorary rank of Lieutenant. Dated 28th November, 1885.

PROMOTIONS.

No. 10.—The following promotions are made subject to Her Majesty's approval :—

BENGAL INFANTRY.

To be Colonel in the Army.

Lieutenant-Colonel Wellesley Campbell,—16th December, 1885.

BENGAL ARMY.

To be Colonels.

Lieutenant-Colonel and Brevet Colonel Philip Story, Bengal Infantry,—1st January, 1886.

Lieutenant-Colonel and Brevet Colonel Edward John McNair, Bengal Infantry,—1st January, 1886.

RETIREMENTS.

No. 11.—The undermentioned officers are permitted to retire from the service with effect from the 1st January, 1886, subject to Her Majesty's approval :—

Major Frederick Henry, *Earl* of Lauderdale.

Surgeon-Major Richard Power.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 29th December 1885.

No. 347.—Colonel C. H. Luard, R.E., Chief Engineer, 3rd Class, is appointed Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta.

No. 348.—With reference to Public Works Department Notification No. 214 of the 8th September 1884, Mr. T. A. Hindmarsh, Locomotive Candidate, is appointed, on probation, to the Superior Revenue Establishment of State Railways, Locomotive Department, in Class IV.

No. 349.—In the first clause of Notification No. 332, dated 14th December 1885, regarding the posting of Mr. J. Douglas, Examiner of Accounts, for "Examiner of Accounts, Eastern Bengal State Railway," read "Examiner of Guaranteed Railway Accounts, Calcutta."

Cancel the second clause of the same Notification appointing Mr. F. P. Quinlan Examiner of Guaranteed Railway Accounts, Calcutta.

The 30th December 1885.

No. 350.—Mr. W. D. Brockman, Executive Engineer, 1st Grade, North-Western Provinces and Oudh, is appointed to officiate as a Superintending Engineer, with effect from 9th December 1885, during the absence of Colonel G. A. Craster, R.E., or until further orders. This cancels Public Works Department Notification No. 293, dated 22nd October 1885.

No. 351.—Consequent on the transfer of Major L. Conway-Gordon, C.I.E., R.E., from the Accounts Branch, the following permanent promotions are made in the Superior Accounts Establishment, with effect from 1st January 1886 :—

NAMES.	From	To
Colonel C. M. Moberly, M.S.C.	Examiner, 1st class, sub. *pro tem.*	Examiner, 1st class.
Major A. G. Begbie, R.E.	Examiner, 2nd class, sub. *pro tem.*	Examiner, 2nd class.
Lieut.-Colonel J. Grierson, Bo. S.C.	Examiner, 3rd class, sub. *pro tem.*	Examiner, 3rd class.
Mr. A. R. Beecher	Examiner, 4th class, 1st grade, sub. *pro tem.*	Examiner, 4th class, 1st grade.
Mr. J. L. Macpherson	Examiner, 4th class, 2nd grade, sub. *pro tem.*	Examiner, 4th class, 2nd grade.
Mr. J. W. Wilkinson	Examiner, 4th class, 3rd grade, sub. *pro tem.*	Examiner, 4th class, 3rd grade.
Mr. S. G. Wood	Deputy Examiner, 1st grade, sub. *pro tem.*	Deputy Examiner, 1st-grade.
Mr. F. G. Heaven	Deputy Examiner, 2nd grade, supernumerary	Deputy Examiner, 2nd grade.

Major A. G. Begbie, R.E., Examiner of Accounts, is confirmed in his appointment of Deputy Accountant General and *ex-officio* Under-Secretary to the Government of India, Public Works Department.

No. 352.—Mr. G. W. Sweet, Assistant Engineer, 1st Grade, North-Western Provinces and Oudh, is temporarily transferred to the Accounts Branch in the temporary rank of Deputy Examiner, 2nd Grade, and is posted to the Office of the Examiner of Public Works Accounts, Bengal.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 2, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

	R	a.	p.
Subscription for *Gazette* and Supplement per annum	15	0	0
Postage	5	8	0
Subscription for Supplement only	6	0	0
Postage	3	0	0
For a single copy of the *Gazette*	0	8	0
For a single copy of the Supplement	0	4	0

Postage on single copies varies according to weight.

Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

BANK OF BENGAL.

NOTICE.

Calcutta, the 22nd December 1885.

The Directors have made the following change in the Bank's Establishment:—

Mr. F. T. Lewis has been appointed to act as Cashier and to sign for the Bank, *vice* Mr. R. L. Biss, who has been granted leave to Europe.

By order of the Directors,

R. HARDIE,
Secy. & Treasurer.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 31st December 1885.

No. 11.—Mr. C. B. D. Marks, Superintendent, 4th Grade, is allowed furlough for twenty-four

months under Section 50 of the Civil Leave Code, with effect from the forenoon of the 4th December 1885.

A. J. LEPPOC CAPPEL,
Director General of Telegraphs in India.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 26th December 1885.

No. 4631.—Under orders conveyed in Foreign Department No. 247 C. G. of the 12th December 1885, Surgeon-Major R. Caldecott assumed medical charge of the Camp of the Agent to the Governor General for Central India, on the forenoon of the 10th November 1885.

By Order,

L. S. NEWMARCH,
for *1st Asst. Agent to the Govr. Genl. for Central India.*

CHIEF COMMISSIONER OF AJMERE-MERWARA IN THE P. W. DEPT.

NOTIFICATION.

Camp Beawar, the 24th December 1885.

No. 3404 S.—Under Section 6 of Act XV of 1873, the Chief Commissioner is pleased to notify that Mr. T. Harris having been duly elected is appointed to be a Suburban Member of the Ajmere Municipal Committee, *vice* Lieutenant-Colonel Moberly, resigned.

Notification No. 1173 of the 27th of April last is herewith cancelled.

By Order,

WM. G. CUMMING, *Major, R.E.,*
Offg. Secy. to the Chief Commr., Ajmere-Merwara, in the P. W. Dept.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS—ESTABLISHMENT.

Calcutta, the 28th December 1885.

No. 170.—In supersession of Director General's Notification No. 162, dated the 8th December 1885, Mr W. Monies, Executive Engineer, 4th Grade, temporary rank, is posted to the North-Western Railway.

No. 171.—Mr. J. A. A. Wallace, Assistant Engineer, 2nd Grade, is transferred, in the interests of the public service, from the Bilaspur-Etawah State Railway to the Sind-Sagar State Railway.

H. F. HANCOCK, *Major-Genl., R.E.,*
Offg. Director General of Railways.

CALCUTTA MINT.

NOTIFICATION.

Calcutta, the 15th August 1885.

No. 684.—List of coins acquired under the Indian Treasure Trove Act and available for sale to numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October 1884.)

Date	Where struck.	Metal.	Obverse.	Reverse.	Value per coin	REMARKS.
					R a p	
About 1192 A.D	India.	Copper	Horseman with an indistinct Persian inscription, probably "*Muhammad.*"	Bull with a Hindi inscription "*Shri Muhammad Same.*"	0 1 0	There are 76 of these coins available for sale.

A. W. BAIRD, *Major, R.E.,*
Offg. Master of the Mint.

Statement of Silver Balance in the Calcutta Mint for the fortnight ending 30th December 1885.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 16th December 1885	10,63,191	
Value of Government silver in the Mint on the same date	15,69,726	
		26,32,917
Add—Silver received by the Mint during the fortnight on account of the Currency Department	5,39,049	
Ditto ditto Government	2,29,319	
		7,68,368
		34,01,285
Deduct—New coin paid to Reserve Treasury during the fortnight	10,00,000	
Petty items issued for miscellaneous purposes	...	
		10,00,000
Balance on the evening of the 30th December 1885	...	24,01,285
The Balance comprises—		
Silver held on account of the Currency Department	9,07,782	
Ditto ditto Government	14,93,503	
		24,01,285
There is in addition, awaiting assay, Bullion belonging to private individuals	20,49,532	
Ditto ditto Government	...	
		20,49,532

R. V. RIDDELL, *Major, R.E.,*
Master of the Mint.

CALCUTTA MINT;
The 31st December 1885.

NOTICE.

Blank Cheque Book No. 17226 of the Public Works Department having been lost, Treasury Officers are requested not to cash any cheque bearing the number of the Book.

T. G. W. CONCANNON,
for *Engineer-in-Chief, Benares-Cuttack & Pooree Railway Surveys.*

The 30th December 1885.

Statement of the Affairs of the Bank of Bengal for the week ending 29th December 1885.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				41,57,264	15	0
Public Deposits at Head Office	67,35,543	15	3	1,40,45,485	12	11
Public Deposits at Branches	73,09,941	13	8			
Other Deposits at Head Office and Branches				3,72,97,794	8	6
Bank Post Bills, &c.				3,70,268	9	7
Sundries				16,60,928	12	10
RUPEES				7,75,31,742	10	10

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				67,55,360	4	0
Other authorized Investments				49,96,095	0	0
Loans on Government and other authorized Securities				75,26,582	2	10
Accounts of Credit on Government and other authorized Securities				1,03,64,870	9	10
Bills discounted and purchased				1,43,44,459	9	9
Balances with other Banks				4,79,701	3	8
Bullion				4,955	6	8
Dead Stock				11,51,204	8	10
Stamps				7,701	6	0
Sundries				7,34,207	5	3
				4,63,65,137	8	10
Cash and Currency Notes at Head Office	1,15,57,495	9	6	3,11,66,605	2	0
Cash and Currency Notes at Branch	1,96,09,109	8	6			
RUPEES				7,75,31,742	10	10

By order of the Directors,

BANK OF BENGAL,
Calcutta, 31st December 1885.

D. FRASER,
Offg. Chief Acctt.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 4 per cent.
Percentage 58 3.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October 1884).

Register Number.	DESCRIPTION.	Metal.	Value. R	Value. a.	Number available for sale.	REMARKS.
1	Coins of Maizz-ud-din Muhammad bin Sami: Obverse: Horseman with an indistinct Persian inscription probably "Muhammad." Reverse: Bull with a Hindi inscription "Shri Muhammad Sami."—Date about 1192 A.D.	Copper	0	1 each	54	Found in the Fatehgarh District.
3	Old Hindu punched coins	Silver	3	0 a set	4 sets of 12 coins each.	Found at Chaibassa in the Singbhoom District.
4	Ditto ditto	Silver	0	4 each	278	

R. V. RIDDELL, *Major, R. E.,*
Master of the Mint.

CALCUTTA MINT,
The 31st De ember 1885.

Report of a Deserter from the 2nd Battalion, East Yorkshire Regiment of Foot, dated at Colaba, Bombay, this 22nd December 1885.

Number, Rank, and Name,—No. E. Y.—28, Private John Barry.
Age,—27 years 7 months.
Size,—5 feet 7 inches.
Colour of—
Complexion, dark; Hair, brown; Eyes, hazel.
Date of Desertion,—16th December 1885.
Place of Desertion,—Colaba.
Date of Enlistment,—15th September 1881.
At what Place Enlisted,—Beverley.
Parish and County in which Born,—Aldborough, Suffolk.
Marks,—Vaccination 1 mark, left arm; anchor, leaf, flower, star, on left forearm and hand.
Trade,—Steward.
Coat or Jacket,— } Regimentals.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—But was seen in plain clothes in Temple Bar Hotel, Bombay, on the night of 16th instant.
Under 5 years' service.

A. E. H. SMYTH, *Lieut.-Colonel,*
Comdg. 2nd Battn., East Yorkshire Regt.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr No.	No. of Notes.	Value. R	Name of Claimant.
46	B 84—40580	100	Post Master General, Madras.
	,, —45009	100	
	,, —92059	100	
	B 85—22059	100	
	,, —26945	100	
	,, —82534	100	
	,, —91654	100	
	,, —99351	100	
	B 86—01994	100	
	,, —02786	100	
	,, —03578	100	
	,, —08418	100	
	,, —11606	100	
	,, —14243	100	
	,, —14964	100	
	,, —15349	100	
	,, —15369	100	
	,, —15756	100	
	,, —16296	100	
	,, —23191	100	
	,, —24987	100	
	,, —28271	100	
	,, —28272	100	
	,, —28273	100	
	,, —29164	100	
	,, —37103	100	

FORT ST. GEORGE,
The 21st December 1885.

W. T. PIERCY,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

GOVERNMENT ENGINEERING COLLEGE.

An examination for admission to the Mechanical Apprentice Department will be held at the College on Monday and Tuesday, the 18th and 19th January 1886.

Candidates must apply in writing to the Principal of the College not later than the 10th January 1886, for permission to appear at the examination, enclosing a certificate of good conduct and a certificate of age.

For admission to this Department, candidates must be between the ages of 15 and 17 years.

The subjects of examination are—

Arithmetic (the whole).

Algebra (to Simple Equations).

Euclid (Books I and II).

English Grammar and Composition.

Every applicant, before admission to the College, will be examined by the College Surgeon as to his physical strength, fitness for manual labour, and eyesight. If this officer's report is unsatisfactory, the applicant will not be admitted.

Further particulars will be supplied on application to the Principal of the College.

S. F. DOWNING,
Principal, Govt. Engrg. College.

SERRPORE,
The 5th December 1885.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 8th December 1885.

EXCHANGE OF PARCELS WITH MALTA.

From the st of January 1886, parcels will be received at any Indian Post Office for transmission to *Malta.*

2. The limit of weight for such parcels will be 7 pounds.

3. The rate of postage, and the conditions as to size, contents, value, customs declarations and manner of posting generally, will be the same as those prescribed for parcels addressed to the United Kingdom and intended for delivery through the British Post Office.

L. G. WAIT,
Asst. Director General of the Post Office of India.

The 31st December 1885.

No. 12608.—Mr. H. P. Todd, 1st Class Mail Officer, Sea Post Office, Bombay, is appointed to officiate as Deputy Post Master, Bombay, *vice* Mr. W. Merrett.

Mr M. F. Ingle, 2nd Class Mail Officer, is appointed to officiate as 1st Class Mail Officer, *vice* Mr. Todd.

Mr. G. A. T. Bennett, 3rd Class Mail Officer, is appointed to officiate as 2nd Class Mail Officer, *vice* Mr. Ingle.

Mr. G. S. Hooper, Assistant Mail Officer, is appointed to officiate as 3rd Class Mail Officer, *vice* Mr. Bennett.

Mr Vaman Keshav is appointed to officiate as Manager, Dead Letter Office, Bombay, *vice* Mr. Dinanath Babaji.

H. E. M. JAMES,
Depy. Director General of the Post Office of India.

Unclaimed letters held in the Calcutta General Post Office on 30th December 1885.

Allen, Mrs. J. J.
Brinsmead & Co.
Bunbury, C. E. F.
Charter, Samuel.
Cumberland, S.
Friek, J.
Gilmore, Rev. F. P.
Hammond, Capt. D.
Harrey & Hendry.
Harvey, G.
Heywood, J. G.
Jones, Rev. P. J.
Kribs, H. F.
Leane, A. L.
Nicola, J.
Roecliffe, R. H.
Ryland, Capt.
Seston, S.
Standford, Col.
Taylor, R. J.
Thompson, Mrs.

Letters marked "Care of Post Office."

A. B.
Adcock, H.
A. G., Miss.
Anderson, Miss Wright.
Aniacke, L. A. C.
Arnold, Edwin.
Atkinson, Mrs. T.
Atkinson, Thos.
Baggs, W. H.
Barclay, J. J. T.
Barr, H. C.
Bateman, S. H.
Bennett, J. B.
Best, D.
Biondi, Felecia.
Bowen, G. W. H.
Bowen, Sir Geo. F.
Bracken, J. M.
Brown, Rev. J. J.
Bruce, T.
Burke, Master W. T.
Catter, A.
Cavanagh, J.
Cave, W.
Clift, H. W.
Cowie, Col.
Crawhall, Hugh.
Cumberland, Mrs. S.
"Dee."
E.
Easton, Percy H.
Farnington, J.
Flinsch, Ferdinand.
Forbes, Norman D.
Fraiser, H.
Franklin, R. O.
Freshfield, E.
Geary, Gratton.
G. P. O.
Gilmour, Capt. D. C.
Gordon, George.
Gow, Mrs.
Gow, J. F.
Greenhill, E. G.
Greig, J.
Gusture, Esq.
H.
H. H.
Harris, Thos.
Heath, Mrs.
Henstrom, E. W.
His Highness Maharajah of Hutwa.
Hobbs, J.
Hobson, E. A.
Horsford, Mr.
Irvine, Esq.
Jessie.
"Jute Spinner."
K. P. M.
Kellner, E. R
King, Rev. A. F.
Kirkbride, J.
Knight, Capt. M. J.
Krrakhaman, S.
Larkin, H.
Leon, A. L.
Lowe, Mrs.
MacDougall, D.
Mattin, Mrs.
Meiklejohn, Dr. L. M.
Melliss, Major.
Menzies, W. D.
Meyer, A.
"Midas."
Miraglia, Guisepee.
Moore, Capt. G. R.
Newman, C. F.
"Nemo."
Noel, L. A.
Norris, H.
Palmer, Col. A. P.
Paterson, Dr. Geo.
Penrose, Miss.
Philips, Henry.
Pierotti, Nicolao.
R. B.
Rand, Rev. W.
Rateaux, Calcraf.
Remeneti, Herr.
Richards, H. A.
Robinson, F. A.
Robinson, Miss C.
Rode, Capt. J.
Sawyer, Chas. H.
Scott, John.
Shepperson, W.
Smith, F. E., Mrs.
Speakman, Miss.
Stamton, C.
Stevens, H. W.
Stuart, Miss.
Stuart, C. S.
Symons, W. S.
Talbot, Mrs. H. B.
Tancovice, M.
Thiband, P. T.
Thom, Alfred A.
Thompson, R. S.
Thorpe, Sydney.
Thurman, W. A.
Tighe, James.
Tudor, T. G.
Tulloch, H.
Tyrrell, David.
Vab, Mrs.
"W. A. M."
Walker, P. C.
Walters, G. H.
Webster, Fred.
Webster, T. E.
Whitworth, Henry.
Wilson, Mrs.
Wittelstraus, W.
X. X. A.

Registered Letters.

Allen, C. H.
Bowen, Miss A.
Forbes, N. D.
Harris, Ashley.
Nilson, Mrs.
Overbury, Mrs. F.
Palmer, Col. A. P.
Roe, Lt. R. J.
Savi, H. N.
Sternbergh, M.
Turner & Co.
Weir, W. H.
Wilson, Mrs.

E. HUTTON,
Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 28th December 1885.

Commissariat Agent.
Davies, F. E.
Doorga Mitter, Contractor.
Hart, H.
Henderson, Col.
Henry, Esq.
Kennedy, W. R. R.
Nicholls, H.
Nicholls, Mrs. W. S.
Nixon, Capt. E. B.
O'Connor, E. P.
Quinlan, Rev. A. R.
Walker, A. H
Whitmarsh, Mrs. H.

A. P. GHOSAL,
Postmaster, Barrackpore.

The 2nd January 1886.

It is hereby notified for general information that the following Mail Despatches to Ceylon will be made from the Calcutta General Post Office during January 1886:—

DATE OF CLOSING.	ROUTE.
5th January 1886	By P. & O. Steamer from Bombay.
6th January 1886*	By B. I. S. N. Co.'s Private Vessel.
9th January 1886	By P. & O. Steamer from Calcutta.
19th January 1886	By P. & O. Steamer from Bombay.
20th January 1886*	By B. I. S. N. Co.'s Private Vessel.
23rd January 1886	By P. & O. Steamer from Calcutta.
25th January 1886*	By Star Line Private Vessel.

* These dates are subject to alteration in the event of departure of the vessel being delayed.

N.B.—The Letter Box will close at 7 P.M. precisely, after which hour letters fully prepaid and bearing an extra postage stamp of four (4) annas on each cover will be received up to 7-30 P.M.

The rate of postage on letters conveyed by private vessels is two (2) annas per ½ oz. (pre-payment compulsory).

The postage on letters conveyed by the P. & O. and French Steamers is three (3) annas per ½ oz. (pre-payment optional).

The 2nd January 1886.

SEA AND FOREIGN MAILS.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886.	
Madras and Ceylon	9th Jan.	P. & O. Str. *Khedive.*
Colombo, Penang, Singapore, Hong-Kong, Shanghai, Yokohama, and Australian Colonies	5th "	From Bombay.
Foreign Mails *viâ* Bombay	5th "	From Bombay.*
Ditto Book Post and Pattern Packets	4th "	From Bombay.
Rangoon and Moulmein	6th "	Str. *Pemba.*
Chittagong, Akyab, Kyouk Phyoo, Sandoway and Rangoon	6th "	Str. *Mahratta.*
Straits and Hong-Kong	8th "	Str. *Wingsang.*

* Also for Cape of Good Hope and Natal through United Kingdom can be forwarded.

N.B.—The letter-box will close at 7 P.M. precisely; after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P.M.

E HUTTON,
Presidency Post Master.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *₹4-8*; per eight-ounce tin, *₹8-8*; per pound tin, *₹16-8*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *₹5-8*; per eight-ounce tin, *₹10-8*; per pound tin, *₹20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا کوئينائين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اونکے جو کوئي ايک سٹ بيس پونڈ خريد لينے سے بقيمت نقد سے فوج ذيل خريد کرسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سوله روپيه آٹهه آنه '

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

The undersigned hereby notifies that the business hitherto carried on by the late Mr. A. Woodward, as Ship Chandler, Commission Agent, Provisioner, Spirit, Wine and Beef Merchant, at Akyab, in the Province of British Burmah, has been purchased by him, as from the first day of November last past, and that it will be henceforward carried on by him under the style and name of A. Woodward & Co.

G. W. WHITE.

AKYAB,
The 3rd December 1885.

PROMISSORY NOTES.

Lost.

The Provincial Debentute Note No. 000256, of the 4 per cent. of North-Western Provinces and Oudh Government, Cawnpore and Farukhabad, for ₹1,000, originally standing in the name of Choube Sadhari Lal, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

CHOUBE SADHARI LAL,
Talukdar of Bhewan, Pargana Sheorajpur, Zila Cawnpore.

Lost.

The Government Promissory Note No. 153252 of the 4 per cent. of 1865, for ₹1,500, originally standing in the name of Debnath Sreemany, and last endorsed to Purnochundra Ghosh, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

PURNOCHUNDRA GHOSH,
58, Hari Ghosh's Street, Calcutta.

Lost, Stolen, or Destroyed.

The Government Promissory Notes, Nos. 193015 and 191278, of the 4 per cent. loan of 1st May 1865, for ₹500 each, originally standing in the name of the Bank of Bengal, and last endorsed to Maria de Vizitacao e Souza, the proprietress, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bombay, and application is about to be made for the issue of duplicates in favour of the proprietress.

MARIA DE VIZITACAO E SOUZA.

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PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LAGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 18th December 1885 :—

No. 19 OF 1885.

THE PROVINCIAL SMALL CAUSE COURTS BILL, 1885.

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FIRST SCHEDULE.—ENACTMENTS REPEALED.

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The Provincial Small Cause Courts Bill, 1885.

(*Chapter II.—Constitution of Courts of Small Causes.—Sections 1-8.*)

A Bill to consolidate and amend the law relating to Courts of Small Causes established beyond the Presidency-towns.

WHEREAS it is expedient to consolidate and amend the law relating to Courts of Small Causes established beyond the local limits for the time being of the ordinary original civil jurisdiction of the High Courts of Judicature at Fort William in Bengal and at Madras and Bombay; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title, local extent and commencement.

1. (*1*) This Act may be called the Provincial Small Cause Courts Act, 1886.

XIV of 1874.

(*2*) It extends to the whole of British India except the scheduled districts as defined in the Scheduled Districts Act, 1874; and

(*3*) It shall come into force on the first day of July, 1886.

Repeal.

2. (*1*) The enactments specified in the first schedule to this Act are repealed to the extent mentioned therein.

(*2*) But all Courts constituted, limits fixed, appointments, declarations and rules made, jurisdiction and powers conferred, forms prescribed, directions given and notifications published under Act XI of 1865 (*an Act to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original Civil jurisdiction of the High Courts of Judicature*) shall, so far as may be, be deemed to have been respectively constituted, fixed, made, conferred, prescribed, given and published under this Act.

(*3*) Any enactment or document referring to the said Act XI of 1865 shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Saving of procedure and jurisdiction in certain cases.

3. Nothing in this Act affects—

[Act XIV, 1882, s. 3.]

(*a*) any proceedings prior to decree in any suit instituted before the day on which this Act comes into force or any proceedings after decree which were commenced before and were pending on that day;

[44 & 45 Vic., c. 58.]

(*b*) the provisions of the Army Act, 1881, section 151; or

[Act XV, 1882, s. 1, and Act XI, 1865, s. 49.]

[Act XI, 1865, s. 12. cf. Act IX, 1860.]

(*c*) the jurisdiction of a Cantonment Joint Magistrate invested with civil jurisdiction under Act III of 1859, or of a Magistrate having jurisdiction under any law for the time being in force with respect to debts or other claims of a civil nature, or of Village Munsifs or Village Panchâyats under the provisions of the Madras Code.

Definitions.

4. In this Act, unless there is something repugnant in the subject or context,— [New. Mad. IV a of 18

(*1*) "Court of Small Causes" means a Court of Small Causes constituted under this Act:

(*2*) "District Court" means a principal Civil Court of original jurisdiction:

(*3*) "district" means the local limits of the jurisdiction of a District Court:

(*4*) "value", used with reference to a suit, means the amount or value of the subject-matter of the suit: and

(*5*) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund.

CHAPTER II.

CONSTITUTION OF COURTS OF SMALL CAUSES.

Establishment of Courts of Small Causes, and local limits of their jurisdiction.

5. (*1*) The Local Government, with the previous sanction of the Governor General in Council, may, by order in writing, establish a Court of Small Causes at any place within the territories under its administration. [Act 1865,

(*2*) The local limits of the jurisdiction of the Court shall be such as the Local Government may define.

Judge.

6. (*1*) When a Court of Small Causes has been established, the Local Government shall, by order in writing, appoint a Judge of the Court. [Act 1865,

(*2*) The Judge may be the Judge of one Court of Small Causes or of two or more such Courts, as the Local Government directs.

Appointment of times of sitting in certain circumstances.

7. (*1*) A Judge who is the Judge of two or more such Courts may fix the times at which he will sit in each of the Courts of which he is Judge. [Act 1865,

(*2*) Notice of the times shall be published in such manner as the High Court directs.

Additional Judge.

8. (*1*) The Local Government, with the previous sanction of the Governor General in Council, may, by order in writing, appoint an Additional Judge of a Court of Small Causes. [Act 1865, and A XVII s. 94.

(*2*) The Additional Judge shall discharge such of the functions of the Judge as the Judge directs. [Act s. 7.]

The Provincial Small Cause Courts Bill, 1885.

(*Chapter II.—Constitution of Courts of Small Causes.—Sections 9-16.*)

(*3*) The Judge may withdraw from the Additional Judge any business pending before him.

(*4*) When the Judge is absent, the Additional Judge may discharge all or any of the functions of the Judge.

Power to require two Judges to sit as a bench.

9. The Local Government may, by order in writing, direct that two Judges of Courts of Small Causes, or a Judge and an Additional Judge of a Court of Small Causes, shall sit together for the trial of such suits cognizable by a Court of Small Causes as may be described in the order.

Decision in case heard by a bench.

10. (*1*) Where two Judges, or a Judge and an Additional Judge, sitting together under section 9, are of the same opinion as to a decree or order to be made, the decree or order shall follow their opinion.

(*2*) If they differ as to a question of law or usage having the force of law, or in construing a document the construction of which may affect the merits, they shall draw up and refer, for the decision of the High Court, a statement of the facts of the case and of the point on which they differ in opinion, and the provisions of the Code of Civil Procedure applicable to a reference to the High Court shall apply.

(*3*) If they differ on any matter other than a matter specified in sub-section (*2*), the opinion of the Judge who is senior in respect of date of appointment as Judge of a Court of Small Causes, or, if one of them is an Additional Judge, then the opinion of the Judge sitting with him, shall prevail.

(*4*) For the purposes of sub-section (*3*), a Judge permanently appointed shall be deemed senior to an officiating Judge.

Registrar.

11. (*1*) The Judge of a Court of Small Causes shall, if the Local Government directs, appoint an officer to be called the Registrar.

(*2*) The appointment shall be subject to the sanction of the Local Government.

(*3*) Where a Registrar is appointed, he shall be the chief ministerial officer of the Court.

(*4*) The Local Government may, by order in writing, confer upon the Registrar, within the local limits of the jurisdiction of the Court, the jurisdiction of a Judge of a Court of Small Causes for the trial of suits of which the value does not exceed twenty rupees.

(*5*) The Registrar shall exercise the jurisdiction subject to the general control of the Judge.

Clerk of Court.

12. (*1*) Subject to the sanction of the Local Government, the Judge of a Court of Small Causes may appoint an officer to be called the Clerk of the Court.

(*2*) A Registrar of a Court of Small Causes may also be the Clerk of the Court.

Other ministerial officers.

13. Subject to the sanction of the Local Government, the Judge of a Court of Small Causes may appoint as many other ministerial officers as may be necessary. [Act XI, 1865 s. 3.]

Duties of ministerial officers.

14. (*1*) The ministerial officers of a Court of Small Causes shall, in addition to any duties mentioned in this Act, or in any other enactment for the time being in force, as duties which are or may be imposed on any of them, discharge such duties of a ministerial nature as the Judge directs. [Act XV, 1882, s. 13.]

(*2*) The High Court may make rules consistent with this Act, and with any other enactment for the time being in force, conferring and imposing on the ministerial officers of a Court of Small Causes such powers and duties of a non-judicial or quasi-judicial nature as it thinks fit, and regulating the mode in which powers and duties so conferred and imposed shall be exercised and performed. [Act XVIII, 1884, s. 14, cl. (*f*).]

Suspension and removal of officers.

15. (*1*) A Judge, Additional Judge or Registrar of a Court of Small Causes may be suspended or removed from office by the Local Government. [cf. Act XVIII, 1884, ss. 31, 36 & 37.]

(*2*) The Judge of a Court of Small Causes may suspend the Registrar of his Court if there appears to him to be urgent necessity for so doing, and may suspend or remove from office, or fine in an amount not exceeding one month's salary, any other ministerial officer of his Court who is guilty of misconduct or neglect in the performance of his duties.

(*3*) A fine imposed under sub-section (*2*) may, if the order imposing it so directs, be recovered by deduction of the amount thereof from any salary which may be or become due to the officer fined. [Act XVI, 1885, s. 19, sub-section (4).]

Penalty on Judge or ministerial officer practising or trading.

16. (*1*) A Judge, Additional Judge or ministerial officer appointed under this Act shall not, during his tenure of office, either by himself or as a partner of any other person, practise or act, either directly or indirectly, as an advocate, vakíl, attorney, pleader or other legal practitioner, or be concerned, either on his own account or for any other person, or as the partner of any other person, in any trade or profession. [Act XV, 1882, s. 15, and Act XI, 1865, s. 17.]

(*2*) If a Judge, Additional Judge or ministerial officer aforesaid practises, acts or is concerned in any trade or profession, in contravention of the provisions of sub-section (*1*), he shall be deemed to have committed an offence under section 168 of the Indian Penal Code. XLV of 1860.

(*3*) Nothing in this section shall be deemed to prohibit a Judge, Additional Judge or ministerial officer from being a member of an incorporated or registered company.

The Provincial Small Cause Courts Bill, 1885.

(Chapter IV.—Practice and Procedure of Courts of Small Causes.—Sections 17-24.)

CHAPTER III.

JURISDICTION OF COURTS OF SMALL CAUSES.

Cognizance of suits by Courts of Small Causes.

17. (*1*) A Court of Small Causes shall not take cognizance of the suits specified in the second schedule to this Act.

[Act XV, 1882, ss. 18 and 19.]

(*2*) Subject to the exceptions specified in the said schedule, all suits of a civil nature of which the value does not exceed five hundred rupees shall be cognizable by a Court of Small Causes.

[Act XI, 1865, s. 7.]

(*3*) Subject to the exceptions aforesaid, the Local Government may, by order in writing, direct that all suits of a civil nature of which the value does not exceed one thousand rupees shall be cognizable by a Court of Small Causes mentioned in the order.

[Act XI, 1865, s. 12. Act XVII, 1879, s. 6.]

Exclusive jurisdiction of Courts of Small Causes.

18. Save as expressly provided by this Act or by any other enactment for the time being in force, a suit cognizable by a Court of Small Causes shall not be tried by any other Court having jurisdiction within the local limits of the jurisdiction of the Court of Small Causes.

CHAPTER IV.

PRACTICE AND PROCEDURE OF COURTS OF SMALL CAUSES.

[Act XIV, 1882, s. 5.] XIV of 1882.

Application of the Code of Civil Procedure.

19. The procedure prescribed in the chapters and sections of the Code of Civil Procedure specified in the second schedule annexed to the said Code, as amended by this Act, shall, so far as those chapters and sections are applicable, be the procedure followed in a Court of Small Causes in all suits cognizable by it:

Provided that—

[Act XI, 865, s. 21.]

(*a*) where the applicant for a review of judgment was the defendant or one of the defendants, the Court shall not grant his application unless, at the time of presenting the application, he deposits in the Court the amount due from him under the decree or order; and

[cl Act XIV, 1882, ss. 86 and 223.]

(*b*) where a person to be arrested or property to be attached under section 648 of the said Code resides or is situate within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal or at Madras or Bombay, or of the Recorder of Rangoon, the copy of the warrant of arrest or of the order of attachment, and the probable amount of the costs of the arrest or attachment, shall be sent to the Court of Small Causes of Calcutta, Madras, Bombay or Rangoon, as the case may be; and that Court, on receipt of the copy and amount, shall proceed as if it were the District Court.

Exclusion of written statements.

20. Except in a case of set-off, a written statement shall not be received unless required by the Court. [Act X s. 18; XV, 18 s. 24.]

Transfer of decrees to other Courts for execution.

21. If it appears to a Court of Small Causes that a judgment-debtor under its decree has not, within the local limits of the jurisdiction of the Court, moveable property sufficient to satisfy the decree, it may, on the application of the decreeholder, send the decree for execution to another Court in the manner provided by the Code of Civil Procedure, sections 223 and 224. [Act X 1865, s. XIV o 1882.

Trial of suits by Registrar.

22. Suits cognizable by the Registrar under section 11, sub-section (*4*), shall be tried by him, and decrees passed therein shall be executed by him, in like manner in all respects as the Judge might try the suits, and execute the decrees, respectively: [Act X s. 41.]

Provided that the Judge may transfer to his own file, or to that of the Additional Judge if an Additional Judge has been appointed, any suit or other proceeding pending on the file of the Registrar.

Admission, return and rejection of plaints by Registrar.

23. (*1*) When the Judge of a Court of Small Causes is absent, and an Additional Judge has not been appointed or, having been appointed, is also absent, the Registrar may return or reject a plaint for any reason for which the Judge might return or reject it. [Act XI s. 37.]

(*2*) The Judge may, of his own motion or on the application of a party, return or reject a plaint which has been admitted by the Registrar, or admit a plaint which has been returned or rejected by him:

Provided that, where a party applies for the return or rejection or the admission of a plaint under this sub-section, his application shall be made at the first sitting of the Court after the day on which the Registrar admitted, or returned or rejected, the plaint.

Passing of decrees by Registrar on confession.

24. (*1*) If, before the date appointed for the hearing of a suit, the defendant or his agent duly authorised in that behalf appears before the Registrar and admits the plaintiff's claim, the Registrar may, if the Judge is absent, and an Additional Judge has not been appointed or, having been appointed, is also absent, pass against the defendant, upon the admission, a decree, which shall have the same effect as a decree passed by the Judge. [Act XI, 1865, ss. and 43.]

(*2*) Where a decree has been passed by the Registrar under sub-section (*1*), the Judge may grant an application for review of judgment and re-hear the suit, on the same conditions, on the

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(Chapter V.—Supplemental Provisions.—Sections 25-34.)

same grounds and in the same manner as if the decree had been passed by himself.

XI, s. 39.] **25.** (*1*) If the Judge is absent, and an Additional Judge has not been appointed or, having been appointed, is also absent, the Registrar shall receive applications for the execution of decrees and orders made by the Court of which he is Registrar or sent to that Court for execution, and may, subject to any instructions which he may have received from the Judge or, with respect to decrees or orders made by an Additional Judge, from the Additional Judge, make any orders in respect of the applications which the Judge might make under this Act.

Execution of decrees by Registrar.

(*2*) The Judge, in the case of any decree or order with respect to the execution of which the Registrar has made an order under sub-section (*1*), and the Additional Judge, in the case of any such decree or order made by himself, may, within fifteen days from the date of the order of the Registrar or of the execution of any process issued in pursuance of that order, reverse or modify the order, either of his own motion or on the application of a party.

XVIII, s. of

(*3*) The period of fifteen days mentioned in sub-section (*2*) shall be computed in accordance with the provisions of the Indian Limitation Act, 1877.

XI, s. 45.] **26.** The Clerk of the Court shall, subject to the orders of the Judge, and of the Registrar if a Registrar has been appointed, receive plaints and applications, issue summonses and notices, and, unless the High Court has ordered otherwise, take charge and keep an account of all moneys and securities for money paid or delivered into or out of Court.

Functions of Clerk of Court.

XI, s. 21.] **27.** Save as in this Act expressly provided, a decree or order made under the foregoing provisions of this Act shall be final.

Finality of decrees and orders.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

XVIII, s. 66.] **28.** The Local Government may fix the place or places, within the local limits of the jurisdiction of a Court of Small Causes, at which the jurisdiction shall be exercised.

Place of sitting.

XI, ss. 4, 46 ; and XV 1882,] **29.** A Court of Small Causes shall be subject to the control of the District Court and to the superintendence of the High Court, and shall—

Subordination of Courts of Small Causes.

(*a*) keep such registers, books and accounts as the High Court prescribes; and

(*b*) comply with such requisitions as may be made by the District Court, the High Court or the Local Government for records, returns and statements in such form and manner as the authority making the requisition directs.

30. A Court of Small Causes shall use a seal of such form and dimensions as are prescribed by the Local Government. [Act XI, 1865, s. 4.]

Seal.

31. The Local Government may, by order in writing, abolish a Court of Small Causes. [Act XI, 1865, s. 3.]

Abolition of Courts of Small Causes.

32. (*1*) Nothing in this Act shall prevent the Local Government from appointing a person who is a Judge or Additional Judge of a Court of Small Causes to be also a Judge of any other Civil Court subordinate to a District Court, or to be a Magistrate of any class. [Act XI, 1865, s. 51.]

Saving of power to appoint Judge of Court of Small Causes to other office.

(*2*) When a Judge or Additional Judge is so appointed, the ministerial officers of his Court shall, subject to such rules as the Local Government may make in this behalf, be deemed to be ministerial officers appointed to aid him in the discharge of his duties as the Judge of the other Civil Court or as a Magistrate.

33. (*1*) So much of Chapters III and IV of this Act as relates to the nature of the suits cognizable by Courts of Small Causes, to the exclusion of the jurisdiction of other Courts in those suits, to the powers and procedure of Courts of Small Causes, and to the finality of the decrees and orders of those Courts, applies to Courts invested under any enactment for the time being in force with the jurisdiction of a Court of Small Causes when the Courts are exercising that jurisdiction. [New.]

Application of Act to Courts with jurisdiction of Court of Small Causes.

(*2*) A Court invested with the jurisdiction of a Court of Small Causes, with respect to the exercise of that jurisdiction, and the same Court, with respect to the exercise of its jurisdiction in suits of a civil nature which are not cognizable by a Court of Small Causes, shall, for the purposes of this Act and the Code of Civil Procedure, be deemed to be different Courts. [New.] XIV of 1882.

34. In the third division of the second schedule to the Indian Limitation Act, 1877,— [Act XV, 1882, s. 37.] XV of 1877.

Amendment of Indian Limitation Act.

(*a*) before No. 158, the following shall be inserted, namely :—

"157A. For a review of judgment by a Provincial Court of Small Causes, or by a Court invested with the jurisdiction of a Provincial Court of Small Causes when exercising that jurisdiction.	Eight days.	The date of the decree or order."

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(Chapter V.—Supplemental Provisions. —Sections 35-36.—The First Schedule.—Enactments repealed.—The Second Schedule.—Suits excepted from the cognizance of a Court of Small Causes.)

and (*b*) in No. 173, the words, figures and letter "No. 157A and" shall be inserted before the word and figures "No. 162."

[Act XVIII, 1884, s. 65.] **35.** All powers conferred by this Act may be exercised from time to time as occasion requires.

Powers exercisable from time to time.

[Act XVI, 1885, s. 27.] **36.** All orders required by this Act to be made in writing by the Local Government shall be published in the official Gazette, but shall take effect from the date on which they are made.

Publication of certain orders.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

Number and year.	Subject or title.	Extent of repeal.
Act XI of 1865.	Mufassal Small Cause Courts Act.	So much as has not been repealed.
Act VI of 1871.	Bengal Civil Courts Act.	Section 30.
Act III of 1873.	Madras Civil Courts Act.	Section 29, paragraph one.
Act XIV of 1882.	The Code of Civil Procedure.	(*a*) In the second schedule, in the particulars specified against Chapter XLIX, the words and figures "sections 640 to 647 (both inclusive), sections 649 to 652 (both inclusive)," and (*b*) so much of that schedule as extends to Provincial Courts of Small Causes sections 121 to 136 and such portions of sections 137, 447, 453, 454 and 456 as require applications to be supported by affidavit.

THE SECOND SCHEDULE.

SUITS EXCEPTED FROM THE COGNIZANCE OF A COURT OF SMALL CAUSES.

(1) a suit concerning an act or order purporting to be done or made by the Governor General in Council or the Local Government, or by the Governor General or a Governor, or by a Member of the Council of the Governor General or of the Governor of Madras or Bombay, in his official capacity, or concerning an act purporting to be done by any person by order of the Governor General in Council or the Local Government;

(2) a suit concerning an act or order purporting to be done or made by a Court or by a judicial officer acting in the execution of his office, or concerning an act purporting to be done by any person in pursuance of a judgment or order of a Court or of a judicial officer acting as aforesaid;

(3) a suit concerning an act or order purporting to be done or made by any other officer of the Government in his official capacity, or by a local authority or Court of Wards, or by an officer or servant of a local authority or Court of Wards in the execution of his office or in the course of his service; [Act XV, 1877, Sch. I Art. 14.]

(4) a suit for the possession of immoveable property; [Act XV, 1877, Sch. Arts. 3, 10, 47, 134, 1 136, 137, 1 139, 140, 1 142, 143, 1 and 148.]

(5) a suit for the partition of immoveable property;

(6) a suit by a mortgagee of immoveable property for the foreclosure of the mortgage or for the sale of the property, or by a mortgagor of immoveable property for the redemption of the mortgage; [Act XV, 1877, Sch. Arts. 147 a 148.]

(7) a suit for the recovery of, or otherwise concerning, the rent of land used for agricultural purposes, or for the assessment, enhancement, abatement or apportionment of the rent of any immoveable property; [Act XV, 1877, Sch. Arts. 110 a 130; Act X 1865, s. 6, proviso (4) and I. L. R. 5 Cal. 802.]

(8) a suit concerning the liability of land to be assessed to land-revenue; [Act XV, 1877, Sch. Art. 130.]

(9) a suit to restrain waste; [Act XV, 1877, Sch. Art. 41.]

(10) a suit for the determination of any other right to or interest in immoveable property; [Act XV, 1877, Sch. Arts. 15, 1 121, 125, 1 and 132.]

(11) a suit for the enforcement of a lien on moveable property, or by a pawnor for the redemption or recovery of a pledge; [Act XV, 1877, Sch. Art. 145.]

(12) a suit for the specific performance or rescission of a contract; [Act I, 187 Chaps. II a IV; and Ac XV, 1877, Sch. II, Ar 113 and 1

(13) a suit for the rectification or cancellation of an instrument; [Act I, 187 Chaps. III and V; and Act XV, 187 Sch. II. Ar 91.]

(14) a suit to obtain an injunction; [Act I, 187 Chap. X.]

(15) a suit to enforce a trust;

(16) a suit for a declaratory decree; [Act XV, 1877, Sch. Arts. 92, 9 118, 119, 1 and 131.]

(17) a suit to set aside a sale under a decree or order of a Court or of a revenue-authority, or a sale by a guardian; [Act XV, 1877, Sch. Arts. 12 an 44.]

The Provincial Small Cause Courts Bill, 1885.

(*Second Schedule.—Suits excepted from the cognizance of a Court of Small Causes.*)

Act XV, 877, Sch. II, rts. 13 and 5.]

(18) a suit to alter or set aside a decision, decree or order of a Court or of a person acting in a judicial or quasi-judicial capacity;

Act XV, 877, Sch. II, rts. 1 and 5.]

(19) a suit to contest an award of a revenue-authority under any enactment for the time being in force;

Act XV, 877, Sch. II, rt. 11.] XIV of 882.

(20) a suit by a person against whom an order is passed under section 280, section 281 or section 282 of the Code of Civil Procedure, to establish his right to, or to the present possession of, the property comprised in the order;

Act XV, 877, Sch. II, rt. 43.] of 1885. of 1881.

(21) a suit under the Indian Succession Act, 1865, section 320 or section 321, or under the Probate and Administration Act, 1881, section 139 or section 140, to compel a refund by a person to whom an executor or administrator has paid a legacy or distributed assets;

Act XV, 877, Sch. II, rt. 123; and Act XI, 1865, 6, proviso 2).]

(22) a suit for a legacy or for a share of a residue bequeathed by a testator, or for a distributive share of the property of an intestate;

Act XV, 877, Sch. II, rt. 124.]

(23) a suit for the possession of an hereditary office;

Act XV, 877, Sch. II, rt. 106; and Act XI, 1865, 6, proviso 1).]

(24) a suit—

(*a*) for a dissolution of partnership;

(*b*) for an account of partnership-transactions; or

(*c*) for a balance of partnership-account unless the balance has been struck by the parties or their agents;

Act XIV, 882, s. 213.]

(25) a suit for an account of property and its due administration under the decree of a Civil Court;

Act XV, 877, Sch. II, rt. 88.]

(26) any other suit for an account;

9 W. R. 52.]

(27) a suit for a general average loss or for salvage;

(28) a suit for compensation in respect of a collision on the high seas;

Act XV, 877, Sch. II, rts. 86 and 7.]

(29) a suit on a policy of insurance;

Act XV, 877, Sch. II, rts. 19, 23, 24, 25, 26, 27, 35, 36, 42 and 45; and Act XI, 1865, 6, proviso 1).]

(30) a suit for compensation—

(*a*) for false imprisonment

(*b*) for malicious prosecution;

(*c*) for libel;

(*d*) for slander;

(*e*) for adultery or seduction;

(*f*) for breach of promise of marriage;

(*g*) for inducing a person to break a contract made with the plaintiff;

(*h*) for illegal, irregular or excessive distress; or

(*i*) for injury caused by an injunction wrongfully obtained;

(31) a suit for the restitution of conjugal rights, for the recovery of a wife, or for a divorce; [Act XV, 1877, Sch. II, Arts. 34 and 35.]

(32) a suit for maintenance; [Act XV, 1877, Sch. II, Art. 128.]

(33) a suit to enforce payment of the allowance or fees respectively called *málikána* and *hakk*, or of cesses or other dues when the cesses or dues are payable to a person by reason of his interest in immoveable property; [Act XV, 1877, Sch. II, Art. 132.]

(34) a suit for arrears of land-revenue, village-expenses or other sums payable to the representative of a village-community or to his heir or transferee;

(35) a suit for profits payable by the representative of a village-community or by his heir or transferee after payment of land-revenue, village-expenses and other sums;

(36) a suit for contribution by a sharer in a joint estate in respect of a payment made by him of money due from a co-sharer, or by the manager of a joint estate of an undivided family in respect of a payment made by him on account of the estate; [Act XV, 1877, Sch. II, Arts. 99 and 107.]

(37) a suit against the Government to recover money paid under protest in satisfaction of a claim made by a revenue-authority on account of an arrear of land-revenue or of a demand recoverable as an arrear of land-revenue; [Act XV, 1877, Sch. II, Art. 16.]

(38) a suit the cognizance whereof by a Court of Small Causes is barred by any enactment for the time being in force.

STATEMENT OF OBJECTS AND REASONS.

THE suits cognizable in Courts of Small Causes are, subject to certain provisoes, described in section 6, Act XI of 1865, as "claims for money due on bond or other contract, or for rent, or for personal property, or for the value of such property, or for damages, when the debt, damage or demand does not exceed in amount or value the sum of five hundred rupees whether on balance of account or otherwise": and section 586 of the Code of Civil Procedure provides that "no second appeal shall lie in any suit of the nature cognizable in Courts of Small Causes, when the amount or value of the subject-matter of the original suit does not exceed five hundred rupees." Since section 6 of the Act of 1865 was enacted, a vast quantity of case-law has grown up around it, and, as the rulings of the Courts have not been uniform, doubts constantly arise on the question whether a suit is or is not a suit of the nature cognizable by a Court of Small Causes, and, consequently, whether or not, where the suit is of value not exceeding five hundred rupees and the original decree made in it was not final but was open to appeal, an appeal will also lie from the appellate decree in the suit. It appears to the Government of India that the conflicting constructions placed on section 6, of which some are due to the progress of legislation during the last twenty years (I. L. R. 3 All. 66), render a more accurate definition necessary of the suits of which Courts of Small Causes may take cognizance, and that legislation to this end should follow sections 18 and 19 of the Presidency Small Cause Courts Act, 1882, in declaring the jurisdiction of those Courts to extend to all suits of a civil nature, subject to specified exceptions. This Bill has accordingly been prepared, its primary object being to remove the doubts now felt as to the effect of section 6, Act XI of 1865; and, as several sections and parts of sections of that Act have, from time to time, been repealed and other sections are obsolete as regards both expression and utility, it has been considered desirable to repeal the Act and re-enact the substance of the extant portions of it.

2. The parts of the Bill which appear to call for remark will be noticed in the following paragraphs.

3. *Section 3.*—The limited extent of the savings in this section, as compared with section 12 of the Act of 1865, is due to the Government of India having decided to move the legislature to repeal Act XI of 1841, and connected Acts, regarding Military Courts of Requests for Native Officers and Soldiers, and so much of Bombay Regulation XXII of 1827 as relates to the trial of small suits by superintendents of bázárs in military stations in the presidency of Bombay.

4. *Section 8.*—Inconvenience has resulted from the restrictive terms in which section 15 of the Act of 1865 was drawn. It is proposed, therefore, to empower Local Governments to appoint Additional Judges without limit of time.

5. *Section 9.*—Sections 29 and 30, Act XI of 1865, appear to be little, if at all, used. It seems unnecessary, therefore, to retain them. If it is deemed desirable that two Judges should anywhere sit together as a bench for the trial of particular suits or classes of suits, a bench can be constituted under section 9 of the Bill, corresponding with section 31 of the Act of 1865.

6. *Section 17.*—This section declares the jurisdiction of a Court of Small Causes to extend to all suits, subject to certain exceptions specified in the second schedule to the Bill.

7. *Second Schedule.*—This schedule follows, with slight modifications section 19 of the Presidency Small Cause Courts Act, 1882, so far as that section goes.

8. As regards No. (11) of the suits specified in the schedule, it has been held that suits for the redemption of a mortgage of moveable property (16 W. R. 58) or for the sale of moveable property by enforcement of lien (9 W. R. 136) do not now, and (I. L. R. 7 All. 855) ought not to, lie in a Court of Small Causes.

9. The suits referred to in No. (20) are of two descriptions—

(*a*) by a decree-holder to have the right of his judgment-debtor declared to property of which the attachment has been raised; and

(*b*) by the owner of attached property, after disallowance of his objection to the attachment, either against the decree-holder or an auction-purchaser, to recover the property.

Suits of description (*a*), being suits for declaratory decrees, appear to have been held by most, if not all, High Courts not to be cognizable by a Court of Small Causes (10 W. R. 141; I. L. R. 4 Bom. 503; 3 All. H. C. Rep. 156: Punjab Record, No. 84 of 1870). As to suits of description (*b*), there is a conflict of authority (I. L. R. 7 All. 152, and cases there cited). It would seem, apart from section 6 of Act XI of 1865, that if suits of the one description

ought not to be cognizable by Courts of Small Causes, the jurisdiction of those Courts ought to be barred in respect of suits of the other description also.

10. The suits referred to in No. (30) are of superior importance, and there should be a right of appeal from decrees passed in them. The rulings at I. L. R. 3 All. 747, and in the cases there cited, were made solely with reference to the language of section 6 of the Act of 1865. Most of these suits have been excluded from the jurisdiction of Presidency Small Cause Courts.

11. As regards the suits which No. (32) is intended to exclude from the jurisdiction of Courts of Small Causes, Westropp, C. J., has observed that "the very possible necessity of varying the maintenance from time to time, and of enquiring into the circumstances of the claimant, or of the family estate, or the family itself, shows how unsuitable maintenance suits are for the Small Cause Courts" (I. L. R. 2 Bom. 630). Arrears of maintenance are usually claimed on one of four grounds—

(*a*) the legal right of the plaintiff to maintenance;
(*b*) a decree of Court;
(*c*) an award of arbitrators fixing the maintenance; or
(*d*) a special bond or other contract for the payment of maintenance.

Suits on ground (*a*) involve intricate questions of title, and those on grounds (*b*) and (*c*) have been held not to be cognizable by a Court of Small Causes (6 All. H. C. Rep. 91, and cases there cited; 3 All. H. C. Rep. 117 and 7 All. H. C. Rep. 329). Suits on ground (*d*) are at present cognizable by a Court of Small Causes. But, seeing that even in those suits questions may be raised as to re-adjustment of maintenance (5 C. L. R. 18), and possibly as to forfeiture (I. L. R. 7 Bom. 84), it seems desirable that suits for maintenance generally, including suits of the kind referred to at I. L. R. 7 Bom. 537, should be excluded from the jurisdiction of Courts of Small Causes.

12. As regards No. (33), reference may be made to 1 All. H. C. Rep. 205, and I. L. R. 1 All. 444, 2 All. 905, and 9 Cal. 183. Moreover, in suits which No. (33) is intended to cover, claims may be, and often are, included which ought not to be cognizable by a Court of Small Causes.

13. As regards Nos. (34) and (35), reference may be made to the case reported at I. L. R. 5 All. 438. It seems proper that such a suit as is there described, involving, as it may, intricate village-accounts and important questions of right, should not be cognizable by a Court of Small Causes. Moreover, the decree in the suit should be open to appeal, as ordinarily the decree of a Revenue Court would be in a suit by a recorded co-sharer against a lambardár.

14. There appears to be no sufficient reason for excluding any suits for contribution from the jurisdiction of Courts of Small Causes, except the suits referred to in Nos. (36) and (38). As to the cognizance of suits for contribution generally under the Act of 1865, there has been some conflict of authority, the High Court at Fort William holding them not to be cognizable by Courts of Small Causes (B. L. R., F. B., 675, and I. L. R. 10 Cal. 388), and the High Courts at Madras and Allahabad holding them to be cognizable by those Courts (5 Mad. H. C. Rep. 200, and I. L. R. 3 All. 66).

There would seem, apart from section 6 of Act XI of 1865, to be no sufficient ground for excluding from the cognizance of a Court of Small Causes such a suit as that reported at I. L. R. 7 All. 378.

15. No. (38) will exclude the following among other suits:—

(*a*) suits for compensation for infringing copyright (I. L. R. 6 Cal. 499);
(*b*) suits for compensation for infringing the exclusive privilege of an inventor (Act XV, 1859, section 22);
(*c*) suits against Sovereign Princes or Ruling Chiefs, or Ambassadors or Envoys of Foreign States (Act XIV, 1882, section 433);
(*d*) suits for dissolution of marriage or judicial separation (Act IV, 1869); and
(*e*) suits founded on the liability of a contributory (Act VI, 1882, section 125).

16. *Sections 19 and 34.*—As to the second proviso to section 21 of the Act of 1865, reference may be made to I. L. R. 6 Cal. 236 and 8 Cal. 287. As the law now stands, a person wishing to have a decree set aside may apply for (*a*) a new trial under section 21, Act XI of 1865, or (*b*) a review under Chapter XLVII of the Code, or (*c*) both a new trial and a review. "It is difficult," as observed by the learned Chief Justice of the High Court at Fort William, "to conceive any reasons which would justify a new trial which would not also afford good grounds for a review" (I. L. R. 6 Cal. 238). It is proposed, therefore, to replace the alternative or cumulative remedies of new trial and review by the single remedy of review, but to impose on applications for review restrictions similar to those imposed by the existing law on applications for new trial.

17. *Section 21.*—This section supplements section 223 of the Code of Civil Procedure, which extends to Courts of Small Causes. Section 20 of the Act of 1865, which the section

supersedes, appears in some places to have been construed to require a decree-holder to proceed in the first instance against moveable property even when the moveable property of the judgment-debtor is known to be of no appreciable value.

18. *Section 26.*—Under section 45 of the Act of 1865, it is the duty of the Clerk of the Court to "take charge of and keep an account of all moneys payable or paid into or out of Court" and to "enter an account of all such moneys in a book belonging to the Court to be kept by such Clerk for that purpose." The terms of that section have been held to preclude the transfer of the duty of receiving moneys and keeping accounts in a Court of Small Causes to the special staff of accountants which in some provinces is employed at the head-quarters of each district to receive and account for moneys paid into the Civil Courts located there. It has been provided in section 26 of the Bill that the High Court may, if it sees fit, relieve the clerk of the Court of his duties as cashier and accountant.

19. *Section 32.*—The High Court for the North-Western Provinces has held (5 All. H. C. Rep. 55) that section 51 of the Act of 1865 does not authorise the Local Government to permanently and unconditionally invest the Judge of a Small Cause Court with the powers of a Principal Sadr Amín, and that the section only contemplates an occasional investment of the powers, and one contingent on the state of the business of the Court. Under section 32 of the Bill the question will not again arise.

20. In sections 32 and 33 regard has been had to I. L. R. 8 Bom. 230, 9 Bom. 237, 1 All. 87, 1 All. 624, and 3 All. 710. It has been made clear that, for the purposes of sections 223 and 295 of the Code of Civil Procedure and section 21 of the Bill, the Court of a Judge of a Court of Small Causes when the Judge is acting as such, and the Court of the same Judge when the Judge has been appointed to be and is acting as a Subordinate Judge, are different Courts, and that, for the same purposes, the Court of a Subordinate Judge when the Judge is acting as such, and the Court of the same Judge when the Judge has been invested with the jurisdiction of a Court of Small Causes and is exercising that jurisdiction, are different Courts.

21. The first proviso to section 21 of Act XI of 1865 has been omitted because its retention has been rendered unnecessary by the extension of section 108 of the Code of Civil Procedure to Courts of Small Causes.

22. Section 52 of the Act of 1865 has been omitted, as it is believed not to be used.

23. It is proposed by the first schedule to make section 648 of the Code of Civil Procedure, which extends to the Presidency Small Cause Courts, extend also to Provincial Courts of Small Causes.

24. It is proposed by the same schedule to repeal so much of the second schedule of the Code of Civil Procedure as extends sections 121 to 136 of the Code to Provincial Courts of Small Causes. These sections do not extend to Presidency Small Cause Courts, and their provisions, which contemplate elaborate and lengthened trials in suits of superior importance, are incompatible with the speedy disposal of the petty suits cognizable by a Court of Small Causes. The want of the sections is not likely to be really felt in Courts of Small Causes, while their application to those Courts is not unlikely to be taken advantage of for the purpose of delaying proceedings.

25. So much of sections 137, 447, 453, 454 and 456 of the Code of Civil Procedure as requires applications to Courts of Small Causes to be supported by affidavit is proposed to be repealed. Chapter XVI of the Code, respecting affidavits, does not extend to Provincial Courts of Small Causes.

C. P. ILBERT.

The 18th December, 1885.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd December, 1885, and was referred to a Select Committee :—

No. 20 OF 1885.

A Bill to amend Act XXXVI of 1858.

WHEREAS it is expedient to amend Act XXXVI of 1858 (*an Act relating to Lunatic Asylums*) ; It is hereby enacted as follows :—

1. After section 18 of the said Act the following section shall be inserted, namely :—

"When an Executive Government has not established within its limits a public asylum for the reception and detention of lunatics under this Act, the Governor General in Council may, from time to time, appoint an asylum established in British India beyond those limits to be an asylum to which a Magistrate or Judge exercising jurisdiction within those limits may send lunatics as to an asylum established under this Act for the division in which his jurisdiction is situate."

STATEMENT OF OBJECTS AND REASONS.

IN some of the smaller Provinces, such as Coorg and the Andaman and Nicobar Islands, the Local Governments have not established asylums under Act XXXVI of 1858 for the reception and detention of lunatics. Occasions have, however, arisen on which inconvenience has been experienced by reason of there not being asylums to which Magistrates exercising jurisdiction in those Provinces may send lunatics under the provisions of the Act. The object of this Bill is to enable the Governor General in Council to appoint asylums to which lunatics may be sent from those Provinces.

S. C. BAYLEY.

The 18th December, 1885.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 1.] CALCUTTA, SATURDAY, JANUARY 2, 1886.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 30th DECEMBER 1885.

GENERAL REMARKS.—During the week under report there has been little rain except in the Madras Presidency, Mysore, and Coorg.

In Madras, Mysore, and Coorg the standing crops are generally in good condition, and the paddy and *ragi* harvests are in progress.

In Bombay more rain is wanted for the *rabi* in parts of Khandesh and Ahmednagar. The *kharif* harvest and *rabi* sowings have been almost completed. In the Berars, Central India, and Rajputana the *rabi* generally promises well.

In the Central Provinces the crops are doing well except in Nagpur and Raipur, where they have been slightly damaged by the recent rains previously reported. The condition of the *rabi* crops is very favourable in the North-Western Provinces and Oudh, and is generally good in the Punjab

In Bengal the *amun* is yielding a good outturn, and the prospects of the *rabi* have been improved everywhere by the recent rain. The cultivation of *boro* rice is going on. In Assam the *sali* harvest continues and prospects are generally good.

The rice harvest is in general progress in British Burma.

The public health is on the whole good.

Prices are falling in Coorg and in Bengal and rising in Lucknow in the North-Western Provinces. Elsewhere they are generally steady.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(Dec. 30th)		
Bellary . . .	(Average) ·06	Early dry crops much improved, but in Kadligi and Harpanhalli oil seeds suffering from insects, and white *cholam* in Kadligi from disease; wet crops good; harvest paddy and dry crops, outturn up to average. Fever in parts of two taluks.
Kurnool . . .	Average of last week since revised 1·16; this week 32.	Standing early crops injured in parts by recent unseasonable rains; harvest paddy, yield below average. Smallpox in one taluk and cattle-disease in two.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—*contd.*		
Ganjam . . .	(Average) 3·16	Harvest paddy, outturn below average. Smallpox in one taluk and cattle-disease in three; twelve deaths from cholera.
Kistna . . .	(„) ·98	Standing crops generally good; harvest dry paddy, outturn below average. River 2 feet 3 inches over Anicut. Fever prevalent, smallpox slight, three deaths from cholera.
Chingleput (Madras) .	(„) ·08	Standing crops good; harvest paddy in parts of two taluks, outturn below average. Fever in two taluks and cattle-disease in three.
Coimbatore . . .	(„) 2·15	Standing crops generally good, but dry crops damaged by insects and excessive rain in parts of two taluks; harvest paddy and dry grains in parts, outturn about average. Fever in Pollachi and cattle-disease in two villages.
Tanjore . . .	(„) 1·87	Standing crops generally good; harvest paddy and *ragi*, outturn below average.
Madura . . .	Average of last week since revised 2·85; this week ·80.	Fever prevalent; cattle-disease in Madura taluk.
Malabar . . .	(Average) 1·37	Second crop cultivation in fair condition. Slight smallpox in seven taluks and fever and cattle-disease in two, 12 deaths from cholera.
Travancore . . .	1·35	Paddy in ear thriving. Fever in parts.
		General Remarks.—General prospects fair, continue favourable in Bellary and Anantapur.
Bombay—(Dec. 30th)		
Karachi . . .	*Nil*	River at Kotri on 28th, 3 feet 10 inches against 5 feet 3 inches on same date last year. *Kharif* harvesting completed; *rabi* sowing mostly completed. Fever in 11 and cattle-disease in four talukas. Prices—wheat, red-rice and *bajri* in Karachi 26, 30, and 34; in Sakro *nil*, 38 and 46, in Mirpur Batoro 24, 46, and *nil*, and in Kotri 28, 40, and 40 pounds per rupee, respectively.
Hyderabad . .	*Nil*	*Rabi* good. River at Kotri on 28th 3 feet 10 inches against 5 feet 3 inches same date last year. Fever in seven and cattle-disease in one taluka. Wheat 28, *jowari* 40, *bajri* 40, red rice 26, and white rice 18 pounds per rupee.
Ahmedabad . .	*Nil*	Standing crops healthy. Fever in Sanand taluka. Wheat 37 and *bajri* 35 pounds per rupee.
Baroda . . .	*Nil*	Public health good; cattle-disease in Sangod and Kalol talukas. Crops in good condition; opium and *rabi* sowings continue.
Surat . . .	*Nil*	Standing crops healthy; reaping of *jowari* progressing. Smallpox among cattle in Bulsar taluka; fever in Bardoli and Bulsar talukas. *Jowari* 38 and *nagli* 46 pounds per rupee.
Nasik . . .	Baglan ·15	*Kharif* and *rabi* crops in fair condition throughout the district, but in some parts of Yeola and Malegaon both these crops have suffered slightly owing to want of rain. Cholera at Malegaon, nine attacks, four deaths; fever and ague in Dangi and in parts of Kalvan. Wheat 31½, *bajri* 33¼, rice 20¾ pounds per rupee.
Colaba (Bombay) .	*Nil*	Abnormal temperature 3° cool on 23rd, rose to 4° warm on 26th and was 2° warm from 27th to 29th Pressure of vapour excessive except on 23rd and 24th. Abnormal wind south-easterly on 26th. Normal on all other days.
Poona . . .	*Nil*	*Rabi* crops doing well in all talukas except in Haveli. Sixty-two cholera cases in taluka Haveli and Poona city, 33 deaths; cattle disease prevalent in taluka Junnar. Prices of *bajri* 32 and *jowari* 40, in Poona *bajri* 34 and *jowari* 39 pounds per rupee.
Ahmednagar . .	*Nil*	Rain wanted in Parner and Shrigonda. Crops and public health good. Slight fever and cattle-disease in Akola *Jowari* 53 pounds and *bajri* 44 pounds per rupee.
Sholapur . . .	*Nil*	*Kharif* harvest nearly completed; *rabi* crops good. *Jowari* 49 pounds 16 tolas and *bajri* 43 pounds 24 tolas per rupee. Cholera 11 cases, 4 deaths.
Dharwar . . .	Gadar 1·05; slight in Bankapur, Ranibennur, and Kod talukas.	Reaping of rice and early *jowari* nearly completed; cotton good, wheat, gram, and other crops slightly blighted in some places. Slight fever and cattle-disease in Kalghatgi, Hangal, Bankapur, and Mugud. Rice 20 to 30 and *jowari* 43 to 64 pounds per rupee.
Kanara . . .	*Nil*	Sowing second crop commenced; betel-nut harvest above Ghat. Fever, small pox, and slight cattle-disease in Haligal, subsiding in Karwar, Sirsi, Yellapur, and Mundgod. Common rice in Karwar 14, in district average 13½ seers per rupee. Weather clear.
Rajkot . . .	*Nil*	Weather cold. Public health generally good. Wheat 34, *bajri* 34, and *jowari* 39 pounds per rupee.
		General Remarks.—River continues low in Sind. Slight rain in parts of four districts, more wanted for *rabi* crops in parts of Khandesh and Ahmednagar. Standing crops suffering from drought in two talukas of Nasik and from blight in parts of Dharwar, Belgaum, and Bijapur. Reaping of *kharif* and sowing of *rabi* crops almost completed. Fever in parts of 13, cattle-disease in parts of 12, and cholera and smallpox in parts of three districts.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bengal—(Dec. 29th)		
Chittagong	*Nil*	Weather cold. Harvesting of *aman* nearly finished; prospects of winter crops generally fair. Prices steady. Public health good.
Dacca	*Nil*	*Aman* being harvested; prospects of winter crops good; *boro* paddy being planted. Public health generally good.
24-Pergunnahs	*Nil*	Prospects of *aman*, except on low inundated lands, continue good; harvesting going on briskly, yield estimated at about 12 annas; winter crops doing well Sporadic cholera reported from Diamond Harbour, Baraset, and Basirhat sub-divisions.
Khoolna	*Nil*	Weather cool. *Aman* harvest continues; prospects good; winter crops doing well; planting of *boro* paddy commenced in some places. Price of rice falling. Some cholera; public health fair.
Moorshedabad	*Nil*	Harvesting of *aman* rice still in progress, *kalai* in places harvested with good outturn; prospects of all other crops good. Public health good.
Pubna	*Nil*	Weather cool. *Aman* harvest nearly finished; prospects of winter crops good. Fever and cholera in Serajganj abating.
Dinagepore	*Nil*	Weather cool and foggy. Half of *aman* crop and sugarcane harvested; *rabi* prospects good. A few cases of cattle-disease reported from two stations; general health good, except as regards cholera, which is prevalent in several thanas.
Rungpore	*Nil*	*Aman* being harvested; winter crops doing well. Public health good.
Midnapore	*Nil*	Weather unusually cold. Prospects fair. Public health normal.
Burdwan	*Nil*	*Aman* outturn very good; *rabi* prospects also good. Public health fair.
Bhagulpore	*Nil*	Rice harvest nearly finished; *rabi* crops much improved. Cholera decreasing.
Monghyr	*Nil*	Poppy prospects continue favourable
Purneah	*Nil*	Prospects of crops good; rice mostly harvested. Cholera almost disappeared; fever moderate.
Durbhanga	*Nil*	Harvesting of paddy still going on; prospects of *rabi* continue promising; tobacco and poppy look well. Prices stationary. Public health generally good.
Mozufferpore	*Nil*	Prospects of poppy favourable; plants look healthy and strong.
Sarun		Poppy prospects excellent; late rain has done much good.
Chumparun	*Nil*	Harvesting of paddy in progress; prospects of *rabi* and poppy crops continue good. Prices of food grains have fallen slightly. Public health fair.
Patna	*Nil*	Harvesting of paddy going on; *rabi* and poppy doing well. Public health good.
Gya	*Nil*	*Rabi* crops good; poppy recovering from injurious effects of recent wet and cloudy weather. Good fall in price of common rice. Public health good.
Shahabad	*Nil*	Prospects of poppy greatly improved by last rain, but some damage done where water has lodged. Clear weather and westerly wind wanted to prevent blight.
Hazaribagh	*Nil*	Weather cold and seasonable. Rice harvest nearly finished; *rabi* and poppy prospects generally favourable. Public health generally good
Cuttack	*Nil*	Weather very cold. Reaping of *sarad* rice going on briskly; *rabi* growing well. Price of rice unchanged. Cholera and fever severe in some parts.
		General Remarks.—No rain during the week. *Aman* harvest is proceeding, and except in the deeply inundated parts, the yield is good. Cultivation of *boro* rice is going on. Prospects of *rabi* crops everywhere and of poppy in Behar and Hazaribagh generally improved by the recent rain. The price of rice continues to fall in some districts with the appearance of new produce, and is steady in other districts. General health is fair, except in Tipperah where cholera is increasing and becoming epidemic, and in some parts of Cuttack where both cholera and fever are prevalent.
N. W. Provinces and Oudh (Dec. 30th)		
Benares (Dec. 29th)	*Nil*	Weather cold. Prospects continue good; sugarcane being cut. Supplies sufficient, but owing to there being less import of food grains during the week than usual, prices have slightly risen. Public health is good and there is no cattle-disease.
Gorakhpore („ 28th)	*Nil*	Weather and rainfall favourable for *rabi* and poppy sowings. Prices stationary. Health good.
Banda („ 29th)	*Nil*	*Rabi* promising well. Rain has increased the cold. Prices stationary. Health of people and cattle good.
Fyzabad („ „)	*Nil*	Weather clear. *Rabi* and opium crops are in general promising well. Markets well supplied. Prices fairly stationary. General health fair.
Lucknow („ 28th)	*Nil*	Weather clear; west winds prevalent. *Rabi* prospects very favourable; poppy plants appear very healthy. Market well supplied. Prices rising. Fodder very dear. Health of people good; no cattle-disease.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
N.-W. P. & Oudh—*contd.*		
Rae Bareli (Dec. 28th)	*Nil*	Weather sometimes cloudy. *Rabi* crops flourishing. Markets full. Prices show a little rise in wheat, *arhar*, and gram. General health fair.
Partabgarh („ 29th)	*Nil*	West winds. Very little illness. Prospects good. Owing to the rain the seed in a large area of unirrigated land has germinated. Sugarcane crushing has commenced. Prices steady.
Allahabad („ „)	*Nil*	Weather clear and very cold. Crop prospects very good. Markets well supplied. Prices show a tendency to fall. Condition of men and cattle good.
Cawnpore („ 28th)	Rain in six parganas from ·20 to ·90	*Rabi* crops flourishing; poppy plants healthy. Prices have slightly risen. A little fever in two tahsils.
Ballia („ 27th)	*Nil*	Weather cold; sky clear; winds westerly. *Rabi* crops flourishing. Markets full. Public health and condition of cattle good.
Farakhabad („ 29th)	*Nil*	Prospects much improved by last week's rain; poppy crop flourishing. No change in prices. Health of people fair.
Sitapur („ „)	*Nil*	Weather clear with west wind. *Rabi* crops promising; poppy crops healthy and strong. Prices stationary. Health of people good.
Bareilly („ „)	*Nil*	Weather very cold but seasonable. Crops all doing well. Prices almost stationary. Public health good. No cattle-disease.
Kumaon („ „)	*Nil*	Weather fine. *Rabi* crops doing well. Prices stationary. General health good. Cattle-disease continues in parts of the district.
Agra („ 28th)	*Nil*	Well irrigation continues. *Rabi* thriving. Prices steady. Health good.
Jhansi („ „)	*Nil*	*Rabi* crops doing well. Prices nearly stationary. Health good.
Meerut („ 29th)	*Nil*	Weather bright and cold. Crops flourishing. Supplies ample. Prices stationary. Health good.
		General Remarks.—Rain has ceased, having however done much good to *rabi* and opium crops. Prospects good. Supplies ample. Prices stationary save a rise in Lucknow where fodder is also rising. Health of people and cattle good.
Punjab—(Dec. 30th)		
Delhi . (Dec. 29th)	*Nil*	Health fair. *Rabi* progressing. Prices stationary.
Hissar . . .	*Nil*	Health good. *Kharif* being winnowed. Prices stationary.
Umballa . . .	*Nil*	Health good. *Rabi* flourishing; prospects good. Prices somewhat falling.
Jullunder . . .	*Nil*	Health good. Prices falling.
Amritsar . . .	*Nil*	Health and crops good. Prices stationary.
Sialkot . . .	*Nil*	Health good. Crops promising. Prices stationary.
Ferozepore . . .	*Nil*	Health and crops good. Prices stationary.
Lahore . . .	*Nil*	Health good. Prospects improved. Prices stationary.
Rawalpindi . . .	·20	Health good. *Rabi* sowings in progress. Prices stationary.
Mooltan . . .	*Nil*	Health good. Crops growing. Prices rising.
Dera Ismail Khan .	*Nil*	Cholera in Chandwan; fever in city. Crop prospects fair. Prices stationary.
Peshawar . . .	·10	More rain wanted. Health fair. Prices rising.
		General Remarks.—Slight rain in the Rawalpindi and Peshawar districts. Health of the province good. *Rabi* crops progressing. Prices generally stationary.
Central Provinces—(Dec. 30th)		
Nagpur . . .	*Nil*	Weather cool. Crops injured by recent rain; rice and *jowari* being cut. Fever prevalent; cattle-disease in parts. Prices steady.
Jubbulpore . . .	*Nil*	Weather clear and cold. Crops excellent. Fever prevalent. Prices steady.
Saugor . (Dec. 29th)	*Nil*	Weather clear and cold. Prospects good. Slight cholera. Prices stationary.
Seoni . . .	*Nil*	Weather clear and cool. Prospects favourable; *kharif* threshing in progress. Fever very prevalent. Prices stationary.
Hoshangabad . .	*Nil*	Weather cool. Prospects good. Cattle-disease in parts. Prices stationary.
Khandwa . . .	*Nil*	Weather slightly cloudy. Crops doing well. Health good; cattle-disease in places. Prices stationary.
Raipur . . .	*Nil*	Weather cold and clear. Prospects good; *kharif* harvest in progress. Prices stationary.
Sambalpur (Dec. 26th)	2·40	Weather cold. Harvest in progress. Fever in places. Prices steady.
		General Remarks.—There has been rain in Sambalpur, elsewhere weather clear and cloudy. Crops favourable except in Nagpur and Raipur, where slight damage is reported by the late rain. Fever in places. Prices steady.
British Burma—(Dec. 30th)		
Akyab (Dec. 20th)	0·02	Total rainfall 190·40. Slight cholera in one circle; cattle healthy. Reaping continues.
Bassein . . .	. . . .	Public health good; cattle-disease severe in one township, slight in other parts. Reaping progressing.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
British Burma—*contd.*		
Rangoon	. . . .	Public health and health of cattle good.
Amherst (Moulmein) (Dec. 19th)	. . . .	Public health good; cattle healthy. Reaping progessing.
Tavoy („ „) & („ 26th)	. . . .	Public health and health of cattle good. Reaping and gathering of the crops progressing.
Pegu	. . . .	Public health and health of cattle good. Crop prospects excellent. Reaping much delayed in consequence of local disturbances.
Henzada	. . . .	Public health and health of cattle good. Reaping progressing. Crops reported indifferent in several parts of the district.
Toungoo	. . . .	Public health and health of cattle good. Reaping going on.
Thayetmyo	. . . .	Cholera slightly prevalent; cattle disease prevailing in two town ships. Reaping nearly finished.
		General Remarks.—Slight cholera reported in two districts and cattle-disease in three districts; elsewhere health of men and cattle good. Crop prospects good in all districts except Tharrawaddy and Prome, where the crop is fair and in Thayetmyo where it is poor.
Assam—(Dec. 30th)		
Gauhati	*Nil*	Weather seasonable. Public health fair. Reaping of *sali* still in progress; gathering of *matikalai* and *mugh* continues.
Sylhet	*Nil*	Prospects of tea and other crops good. Cholera prevails in places.
Cachar	*Nil*	Weather cold. About half the area of *sail* crops reaped; common rice 16⅛ seers per rupee. Six deaths reported from cholera from sadr station.
Dibrugarh	*Nil*	Weather seasonable. Reaping of *sali* crop continues; *matikalai* being gathered. District healthy.
Mysore and Coorg—(Dec. 30th)		
Bangalore	Slight rain has fallen in parts of the State. ·80 at Tumkur.	Crops generally in good condition. Harvesting of *ragi*, paddy and other grain crops in progress. Prospects fair. Public health good. Smallpox and fever continue in parts. No material change in prices.
Mysore	·77	
Mercara	·08	Rice harvest in progress. Price of food grains slightly fallen. Prospects of season and public health good.
Berar and Hyderabad—(Dec. 30th)		
Amraoti	. . . .	Weather clear. Crops in good condition; cotton picking continued. Wheat 22 and *jowari* 26 seers per rupee.
Akola	. . . .	Weather cool. *Rabi* in good condition; cotton picking and *jowari* cutting resumed.
Central India States—(Dec. 30th)		
Indore	*Nil*	Weather warmer than last week. Health good. Prices steady.
Morar (Gwalior)	*Nil*	Weather seasonable. Prospects good.
Sutna	*Nil*	Weather clear and cold. Health and prospects good.
Goona	*Nil*	Weather clear and cold. Prospects of *rabi* crops and opium good.
Agar	*Nil*	Health and opium prospects good.
Sehore	*Nil*	Weather clear. Crops good, being much improved by late rains. Health good.
Nowgong	·09	Total rainfall 44·47. Weather cold.
Rajputana—(Dec. 30th)		
Abu (Dec. 30th)	*Nil*	Health good. Weather clear and colder.
Sirohi („ 28th)	*Nil*	Tanks drying. Wells full; health and crops good. Weather fine and cool.
Marwar („ 26th)	*Nil*	Tanks almost full. Fever and smallpox still prevails. Cold intense. Prices stationary.
Kherwara („ 28th)	*Nil*	Tanks and wells fair. Crops promising, but very poor prospects for unirrigated crops owing to scanty rainfall. Health good. Prices stationary. Weather cold and seasonable.
Partabgarh („ 27th)	*Nil*	Tanks and wells very low. Crop prospects and health good. Prices stationary. Weather clear.
Meywar („ 28th)	*Nil*	Tanks and wells low. Crops average. Smallpox prevalent. Prices stationary. Weather seasonable.
Jhallawar („ 25th)	*Nil*	Recent rain has done much good to crops throughout the State. Public health good.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Rajputana—*contd*		
Kotah (Dec. 26th)	*Nil*	Tanks and wells nearly full. *Rabi* prospects excellent. General health good, but a good deal of smallpox in city. Prices fallen
Harowti („ 28th)	*Nil*	Crops good Weather fine Health good.
Ajmere („ 29th)	*Nil*	Weather cold and clear. Fever and smallpox continue. Prices steady.
Jeypore („ „)	*Nil*	Weather seasonable. Prospects favourable. Prices stationary. Health good.
Ulwar („ „)	*Nil*	Health and crop prospects good. Prices falling.
Bikanir („ 26th)	City rainfall *Nil* Districts 19th. Slight rain in Loonkaransar and Doongargarh. Nonar . 1·0 Rajgarh . 1·08 Sardarsher . ·05 Bahadran . ·20 Churu . 1·60 Soorutgarh . ·20	Health good. Prices stationary. Weather clear and very cold.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 18th December, 1885.

PRESENT:

Lieutenant-General the Hon'ble T. F. Wilson, C.B., C.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble C. P. Ilbert, C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.
The Hon'ble H. J. Reynolds, C.S.I.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St. A. Goodrich.
The Hon'ble R. Steel.

ACT XXXVI OF 1858 AMENDMENT BILL, 1885.

The Hon'ble SIR STEUART BAYLEY moved for leave to introduce a Bill to amend Act XXXVI of 1858 (*An Act relating to Lunatic Asylums*). He said that this Act gave power to various authorities to deal with lunatics and to send them when necessary to lunatic asylums. But it limited the power to such asylums as might be within the same Province or Presidency or under the jurisdiction of the same Inspector General as the locality from which the lunatic was sent. A case had arisen in Coorg in which it was expedient to act under the authority given by this law, but Coorg was a fortunate Province which had no lunatic asylum, and there were some other minor provinces, such as Ajmer, which were so far in a similar condition. Under such circumstances it would be obvious that there was no lunatic asylum to which the local authorities could send the lunatic if necessary. The Bill which he had the honour to ask leave to introduce was intended to remove this defect in the law, and to give the necessary power by enabling the Governor General in Council to appoint asylums outside the limits of the Province to which non-criminal lunatics might under such circumstances be sent.

The Motion was put and agreed to.

INDIAN TRAMWAYS BILL, 1885.

The Hon'ble MR. ILBERT moved that the Bill to facilitate the construction and to regulate the working of Tramways be referred to a Select Committee consisting of the Hon'ble Sir S. Bayley, the Hon'ble Messrs. Hope, Goodrich and Steel, the Hon'ble Rao Saheb Vishvanath Narayan Mandlik and the Mover.

He said that he had nothing to add to what he said when obtaining leave to introduce the Bill. It was one of a general and permissive character, intended primarily for those Provinces which had not Legislative Councils of their own, but also capable of being specially applied to such Provinces as Lower Bengal.

The Motion was put and agreed to.

PROVINCIAL SMALL CAUSE COURTS BILL, 1885.

The Hon'ble MR. ILBERT also moved for leave to introduce a Bill to consolidate and amend the law relating to Courts of Small Causes established beyond the Presidency-towns. He said that the Courts of Small Causes outside the Presidency-towns were now regulated by the Act of 1865, which declared that, subject to certain provisos, suits cognizable by those Courts should be "claims for money due on bond or other contract, or for rent, or for personal property, or for the value of such property, or for damages, when the debt, damage or demand does not exceed in amount or value the sum of Rs. 500, whether on balance of account or otherwise."

This enumeration was of considerable importance with reference to the law of appeals, because the Code of Civil Procedure provided that no second appeal should lie in any suit of a nature cognizable in a Small Cause Court when the amount or subject-matter of the original suit did not exceed Rs. 500. But the meaning of the language used in the Act of 1865 was far from clear, and there had been several conflicting decisions on its construction; so that the question whether a particular class of suits were or were not suits cognizable by Courts of Small Causes was open to a good deal of doubt. The chief object of the Bill was to remove such doubts by defining more precisely the jurisdiction of Small Cause Courts, and it proposed to do so in the same manner as in the Act recently passed for regulating the Small Cause Courts in the Presidency-towns; that was to say, by enacting that the jurisdiction of the Court should extend to all suits of a civil nature with certain specified exceptions; in other words, by enumerating the matters excluded from the jurisdiction of the Court, instead of enumerating the matters *included* under that jurisdiction. But at the same time, as parts of the Act of 1865 had been repealed and other portions had become obsolete or were of doubtful construction, it was proposed to repeal the Act and re-enact it in an amended form. The numerous decisions which had been given on the sections of the Act had been carefully examined, and he believed the effect of the Bill would be to clear away a vast mass of case-law.

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also introduced the Bill.

The Hon'ble MR. ILBERT also moved that the Bill and Statement of Objects and Reasons be published in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

SUNDRY BILLS.

The Hon'ble MR. ILBERT also moved that the Hon'ble Mr. Evans be added to the Select Committee on the Bill to amend and define the law of Testamentary and Intestate Succession to Khojás.

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Hon'ble Mr. Steel and the Hon'ble Peári Mohan Mukerji be added to the Select Committee on the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes.

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Hon'ble Mr. Evans be added to the Select Committee on the Bill to amend section 265 of the Indian Contract Act, 1872.

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Hon'ble Messrs. Quinton, Goodrich and Steel be added to the Select Committee on the Bill to amend the Petroleum Act, 1881.

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Hon'ble Messrs. Evans and Steel and the Hon'ble Rao Saheb Vishvanath Narayan Mandlik be added to the Select Committee on the Bill to amend the Indian Registration Act, 1877.

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Hon'ble Mr. Evans and the Hon'ble Peári Mohan Mukerji be added to the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, the Bombay District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871.

The Motion was put and agreed to.

The Council adjourned to Wednesday, the 23rd December, 1885.

S. HARVEY JAMES,
Offg. Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 21st December, 1885.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Wednesday, the 23rd December, 1885.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B., G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding.*
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble C. P. Ilbert, C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.
The Hon'ble H. J. Reynolds, C.S.I.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St. A. Goodrich.
The Hon'ble R. Steel.

PROVINCIAL SMALL CAUSE COURTS BILL, 1885.

The Hon'ble MR. ILBERT moved that the Bill to consolidate and amend the law relating to Courts of Small Causes established beyond the Presidency-towns be referred to a Select Committee consisting of the Hon'ble Sir S. C. Bayley, the Hon'ble Messrs. Hunter and Quinton, the Hon'ble Peári Mohan Mukerji, the Hon'ble Rao Saheb Vishvanath Narayan Mandlik and the Mover.

The Hon'ble PEÁRI MOHAN MUKERJI said:—"I fully recognise the necessity which has arisen by the progress of legislation during the last twenty years of

amending and consolidating the law relating to Small Cause Courts beyond the limits of Presidency-towns, but it appears to me that if the primary object of the Bill be, as it is stated to be, to remove doubts engendered by conflicting judicial rulings as to the class of suits cognizable by Small Cause Courts, that object will be far from realised by the changes in the existing law which the Bill proposes to make. At present the jurisdiction of Small Cause Courts is confined to four or five classes of suits, but the Bill proposes to extend it to all suits of a civil nature with thirty-eight specified exceptions. What strikes me is that if the meaning of four or five phrases has given rise to a wide divergence of judicial interpretation, how much greater is likely to be the confusion if thirty-eight different exceptions are made subjects for judicial construction? And then it is impossible to contend that these thirty-eight exceptions afford an exhaustive list of the classes of suits which it is desirable should be excluded from the jurisdiction of Small Cause Courts. The fact that the exceptions mentioned in the Presidency Small Cause Courts Act, 1882, are only twenty-three in number and those in the present Bill are thirty-eight shows clearly that the Act of 1882 cannot be taken as a safe precedent and guide, and that it is an extremely difficult task to enumerate all classes of suits of a civil nature. I think the best way to amend the Act by the light of the judicial interpretations would be to incorporate them as explanations or illustrations of the section relating to jurisdiction. It is a suggestion which I venture to hope will receive due consideration by the Select Committee."

The Hon'ble MR. ILBERT said:—"The hon'ble member is quite right in describing the object for which this Bill has been introduced and the mode by which it is proposed to attain that object. The object of the Bill is to remove doubts which have arisen in consequence of conflicting judicial decisions on the construction of the section of the existing Act which defines the jurisdiction of Small Cause Courts in the Mufassal. The mode in which it is proposed to attain that object is by specifying not the matters which are included in but the matters which are excluded from their jurisdiction. I understand the hon'ble member to suggest that the object of the Bill will be better attained not by the process adopted in the Bill but by supplementing the existing law, where necessary, with illustrations or explanations. That is a matter which will very properly fall within the province of the Select Committee, and no doubt due weight will be given to the suggestion which he has made."

The Motion was put and agreed to.

LAHORE TRAMWAYS BILL, 1885.

The Hon'ble MR. ILBERT presented the report of the Select Committee on the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore.

ACT XXXVI OF 1858 AMENDMENT BILL, 1885.

The Hon'ble SIR STEUART BAYLEY introduced the Bill to amend Act XXXVI of 1858 (*an Act relating to Lunatic Asylums*), and moved that it be referred to a Select Committee consisting of the Hon'ble Messrs. Ilbert and Quinton and the Mover.

The Motion was put and agreed to.

The Hon'ble SIR STEUART BAYLEY also moved that the Bill and Statement of Objects and Reasons be published in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

The Council adjourned to Saturday, the 2nd January, 1886.

S. HARVEY JAMES,

Offg. Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 30th December, 1885.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Revenue.

IMPROVEMENT OF THE STAFF ENTERTAINED TO SUPERVISE VILLAGE RECORDS.

Cir. No. 143 R. / 121—7.

Extract from the Proceedings of the Government of India, Department of Revenue and Agriculture (Revenue),—dated Calcutta, the 28th December 1885.

Read again—

Resolution No. 339, dated the 14th March 1883, recorded in the Revenue and Agricultural Department, relating to the improvement of the staff entertained in each Province to supervise the village records.

Read also the following papers :—

Letter from the Government of Madras, No. 1539, dated the 8th December 1883.
" " " Bombay, No. 6512, dated the 1st September 1883.
" " " Bengal, No. 309 T. R., dated the 1st June 1883.
" " " North-Western Provinces and Oudh, No. 1973, dated the 5th September 1883.
Letters from the Government of the Punjab, Nos. 86, 152, and 100, dated the 2nd April 1883, 7th July 1884, and 12th May 1885.
Letter from the Chief Commissioner of the Central Provinces, No. 214 S., dated the 2nd June 1884.
Letter from the Chief Commissioner of British Burma, No. 1044-126, dated the 17th May 1883.
Letter from the Chief Commissioner of Assam, No. 689, dated the 5th May 1883.
" " " Coorg, No. 817-182, dated the 14th August 1883.
Letter from the Chief Commissioner of Ajmere-Merwara, No. 530, dated the 2nd July 1884.
Letter from the Resident at Hyderabad, No. 512, dated the 13th November 1883.
" " " No. 132 G., dated the 28th April 1884.

OBSERVATIONS.—The subject of the improvement of the staff entertained in each Province to supervise the village records was brought to the notice of all Local Governments and Administrations in the Resolution cited in the preamble which was recorded on the 14th March 1883. The design of that Resolution was thus explained :—

"The object of the present Resolution is to commend to Local Governments and Administrations the desirability of improving, to the utmost extent, the quality of the staff to which the main work of supervision must be entrusted. It is impossible to throw the bulk of this work upon the higher administrative officials. In order to reduce to a minimum the amount of personal testing which must be undertaken by officers of superior position, it is necessary that they should have under them as supervisors of the staff of village accountants men whose competence is fully established and whose honesty can ordinarily be trusted. To the attainment of these objects five conditions appear to be essential :—

"*1st*—The good character and respectability of the candidates.
"*2nd*—Qualification for their duties.
"*3rd*—Adequate pay.
"*4th*—Promotion to higher appointments.
"*5th*—Strict punishment for neglect of duty.

2. The Governor General in Council has learnt with satisfaction from the replies which have been received from Local Governments and Administrations that arrangements have now been made in all temporarily-settled Provinces for the careful selection of candidates with special reference to their fitness for the duties to be performed by them, and for their adequate remuneration. The question of facilitating the promotion of a certain number of deserving officials to higher posts has been taken up in a few Provinces only, because, among other reasons, the arrangements made for their appointment and pay are in most cases of too recent a nature to admit of a practical consideration of the subject. His Excellency in Council is, however, glad to learn that in the Presidency of Madras the post of Revenue Inspectors is now to be included in the schedule of appointments, service in which is held to qualify for a Tahsildarship; that in the North-Westeren Provinces and Oudh, the Board of Revenue has undertaken to see that the claims of Kánúngos to promotion are borne in mind; and that in the Punjab the Government have in accordance with the wishes of the Government of India issued instructions which will tend greatly to increase the

* Nos. 11 and 12, dated the 6th February 1885.

number of Assistant Tahsildars required to fill Kánungoships or similar appointments in the Settlement Department. The circulars* issued with the approval of the Punjab Government are appended to this Resolution for general information.

In conclusion His Excellency in Council trusts that the importance of the subject will continue to be kept in view, and that as the organization of the staff becomes more complete, further steps may be taken towards making the officials responsible for the supervision of the revenue record an integral part of the revenue establishment.

ORDER.—Ordered, that the above Resolution be printed in the Supplement of the *Gazette of India*, and be forwarded to the Local Governments and Administrations noted on the margin for information, and for publication in the Local Gazette; also that a copy be forwarded to the Foreign Department for communication to the Resident at Hyderabad and the Chief Commissioner of Ajmere- Merwara.

Government of Madras.
" " Bombay.
" " Bengal.
" " North-Western Provinces and Oudh.
" " Punjab.
Chief Commissioner of the Central Provinces.
" " British Burma.
" " Assam.
" " Coorg.

True extract,
E. C. BUCK,
Secretary to the Government of India.

Circular No. 11, dated Lahore, the 6th February 1885.

From—R. G. THOMSON, Esq., Offg. Senior Secretary to Financial Commissioner, Punjab,

To—All Revenue Officers.

Patwaris-Kanungos.

Attention drawn to Patwárí and Kánúngo Rules.

IN issuing, with the sanction of Government, the accompanying Patwárí and Kánúngo Rules, the Financial Commissioner desires to call the attention of Deputy Commissioners to the following remarks.

2. The object of the rules is to facilitate and secure—
(i) real efficiency among the Patwárís and Kánúngos;
(ii) improved field to field inspection, and record of the results of each harvest;
(iii) the continuous record in convenient tables of the total results of each harvest and each year's husbandry; these tables being kept first by villages, secondly by assessment circles, and thirdly by tahsíls;
(iv) the punctual record and attestation of all mutations of rights and their prompt incorporation into the Jamabandi;
(v) the cessation of the present practice, under which in numerous cases mutation orders are passed in the absence of the parties, or after calling them away from their villages to the tahsíl office;
(vi) the release of the Tahsíldárs and Náib-Tahsíldárs from a large amount of revenue case work, which, under the procedure hitherto prescribed for such work, ties them to their tahsíl offices, and overburdens their small office establishment with clerical duties;
(vii) and as a consequence, the systematic visiting of each village, either by the Tahsíldár or Náib-Tahsíldár.

3. The rules as now issued have been simplified as compared with the Draft Rules originally circulated for opinion. They have also been carefully translated under Lieutenant-Colonel Wace's personal supervision. They are to be taken as superseding the Patwárís' Manual hitherto in use, and they will have the relation to the rules under the Land Revenue Act, which is explained in paragraphs 1 and 2 of Punjab Government letter No. 215, dated 26th September last, of which a copy is hereto appended.

4. To secure adequate observance of these rules will be a work of some time and labour in every district; and especially it is not intended that where fluctuating assessments are in force, the forms of papers at present in use for record and assessment should be altered too hurriedly, or without reference to the Commissioner of the division. Both in respect of their application to such systems and as regards the general introduction of the rules, the Financial Commissioner will rely on Commissioners and Deputy Commissioners acting with such expedition as is convenient and suitable.

5. In every tahsíl measures should be organized under the immediate supervision of the Tahsíldár for the instruction of Kánúngos and Patwárís in the new rules. No special teacher will be required. The instructor should be the more experienced and intelligent of the Kánúngos, assisted by selected Patwárís. District officers are further requested to take measures for securing a careful and intelligent study of the rules by Tahsíldárs and Náib-Tahsíldárs. For, if the chief officials of each tahsíl do not themselves thoroughly learn the new system, it is not likely that it will be completely carried out by the Kánúngos and Patwárís.

6. If in any district the assessment circles on which the current assessment was framed are considered unnecessarily numerous for the purposes of Rules 113 and 126, the Deputy Commissioner may, with the Commissioner's sanction, throw two or more circles into one.

7. The rules do not give a complete detail of a Kánúngo's duties; see paragraphs 111, 113 and 126. Commissioners are therefore requested to report six months hence what duties should be required of district, field and office Kánúngos, in addition to those stated in the rules.

8. On the subject of the organization of the Patwárí and Kánúngo establishments (Rules 3 and 94), separate circulars are to-day issued.

9. A collection of the recent Resolutions and orders of Government, in compliance with which these rules are prescribed, will shortly be issued in the form of selections from the records of this office.

10. Arrangements are also in progress for supplying to every Patwárí a copy of the Arithmetic and Mensuration Manuals recently compiled in the Settlement Department.

* * * * * *

Extract paragraphs 1 and 2 of Punjab Government letter No. 215, dated 26th September 1884, to the Officiating Senior Secretary to the Financial Commissioner, Punjab.

In continuation of my letter No. 214* of to-day's date, and in reply to your letter No. 175 of the 5th instant, I am directed by the Lieutenant-Governor to convey approval to the proposal of the Financial Commissioner that the revised rules for Patwárís and Kánúngos be introduced tentatively with a view to criticism and revision after experience of their actual working, pending the enactment of a new Land Revenue Act for the Punjab.

* *Vide* Proceedings, Revenue, Nos. 10-13 A, September 1884.

2. Rule 18 of the present Patwárí rules and Rule 8 (7) of the Kánúngo rules, which have the force of law, give the Financial Commissioner power to issue subsidiary instructions regarding the duties of these classes; and as the principal alterations made in the proposed rules, *viz.*, the grading of Patwárís' pay, the appointment of Patwárís, by the Deputy Commissioner, and the limitation of hereditary claims to the post of Patwárí, consist of changes which it has long been admitted are necessary, the Lieutenant-Governor thinks that there need be no hesitation in introducing the whole set of rules as executive orders previous to their being made in part rules having the force of law. The other principal change proposed, *viz.*, that the sanction of the Commissioner of the division should no longer be required to transfers of land to outsiders, had perhaps better be postponed until the final revision of the rules. As soon as a complete copy of the revised rules is submitted to this office, this matter will be reported to the Government of India, in the Department of Agriculture and Revenue, for information. It is understood that only certain portions of the instructions prepared by Colonel Wace will hereafter be embodied in rules having the force of law, and that the remaining portions will form executive orders to be issued by the Financial Commissioner. It would be obviously undesirable to prescribe returns and statements in rules of the first class, as any petty alteration subsequently considered necessary in them would thus require the sanction of the Local Government.

Circular No. 12, dated Lahore, 6th February 1885.

From—R. G. THOMSON, Esq., Offg. Senior Secy. to Financial Commissioner, Punjab,

To—All Revenue Officers.

Patwaris-Kanungos.

Instructions for the re-organisation of the Kánúngo establishments.

In continuation of Circular No. 11 of this date, issuing new Patwári and Kánúngo Rules, and with reference to Chapter IX. of those Rules, the Financial Commissioner, with the sanction of Government, issues the following instructions for the re-organisation of the Kánúngo establishments in the province.

2. The establishment sanctioned for each district is shown in the schedule appended to this circular. The new establishments will involve an increased expenditure of R1,28,000 per annum, thereby more than doubling the sum hitherto spent on the agency employed in supervising the maintenance of the village records of the province. The return which will be made for this extra charge will depend very much on the care with which the new establishments are organised. And the Government have, therefore, directed that in appointing the new establishment in each district the following procedure shall be observed.

3. In districts under settlement, including the whole of the Karnál and Ferozepore districts, new establishments may be appointed at once. The Settlement Officer will select suitable men from the existing Kánúngo establishment, from his own Settlement establishment and from the district Pátwarís. Settlement Munserims may be appointed at once to the 25 or 30 rupees grade, if they already draw in the Settlement Department salaries of that amount.

4. In the Muzaffargarh and Mooltan districts, where temporary establishments of full strength have already been organised for Kánúngo work in anticipation of the permanent sanction now received, full effect can be given to the revised scheme at once.

5. In other districts except Kángra (as regards which see paragraph 16 below), the Deputy Commissioner will prepare, in the form annexed, a list of the persons whom he considers suitable, sending it direct to the Director of Settlements and Revenue Records. The Director will then either himself examine these persons, visiting the district for the purpose, or make proposals to the Commissioner of the division for their examination by a suitable Revenue officer. After this examination, the Director will certify to the Deputy Commissioner which of the persons examined are suitable candidates. From the candidates so approved, the Deputy Commissioner will then fill up all vacancies in the establishment sanctioned for his district. And on his reporting through the Commissioner to this office that he has done so, the Accountant-General will be authorised to pass the Kánúngo establishment bills of that district at the strength and rates of the new schedule. A list of the new establishment, in the form (2) appended to this circular, should accompany the Deputy Commissioner's report.

6. The preliminary examination and certificate required by the previous paragraph are not to be understood as taking the place of that required by paragraph 96 (2) of the

new Kánúngo Rules. They are desired by Government as a check upon the too hurried organisation of the new establishments.

7. The Director of Settlements will, on application being made to him, arrange to place, at the disposal of Deputy Commissioners of districts not under settlement, the services of as many Munserims as can be spared. A certain number of candidates have been under training during the past two years in expectation of demands of this nature. Applications under this paragraph should not be addressed to Settlement Officers direct. No Munserims should be appointed to the Kánúngo establishment either pursuant to this paragraph or pursuant to paragraph 3, unless he is a native of a district in the Punjab under Government's direct administration; and, so far as possible, Munserims selected should be natives either of the district to which they are appointed, or of its vicinity.

Kánúngo Rule 96 (5).

8. A Settlement Munserim transferred to the Kánúngo establishment may count as service qualifying for field allowances, his previous service as Settlement Munserim; and the Settlement Officer's certificate of his efficiency will be accepted in place of that of the Director of Settlements. This permission is given, in order that a proportion of the best Settlement Munserims may be made available for such appointments.

9. The arrangements made under paragraphs 3, 4, and 5 of this Circular must in all cases absorb the existing establishment of Kánúngos. If these establishments include men who are not likely to qualify for efficient work, the Deputy Commissioner will deal with such cases on their merits. But ample time should be given to all incumbents who are able and willing to qualify. This instruction applies equally to the Girdáwars appointed in districts recently settled.

The Deputy Commissioner's list (prepared under paragraph 2 of this circular) should include all existing Girdáwars. It is believed that most of these officials are well qualified for the new Kánúngoships, more especially because they were usually selected from the best Patwáris. The Director of Settlements in his examination of the candidates should give especial attention to these Girdáwars; and such of them as, with reference to the above remarks, are approved by him should, in the absence of any clear disqualification of character, be appointed to the new establishment, so far as vacancies can be found for them. They need not be passed over merely on the ground of age.

10. The field allowances provided by paragraph 96 (5) of the rules for half the field Kánúngos of each district are granted as encouragements to continued personal exertion. When a Kánúngo has been awarded an allowance of this kind, it is not intended that it should be withdrawn from him, except on well-considered grounds. On the other hand, such payments will in every case be strictly personal and temporary, being earned from half-year to half-year by work of a specially good and high order.

11. Particular attention is requested to Rule 104. It is of the greatest importance that from the commencement of the new system all Kánúngos should be required to reside within their circles. The discretion which the rule allows to Deputy Commissioners, to permit exceptions to it, should not be exercised except for special local reasons of a public nature. The personal and family necessities of a Kánúngo are in no case to be considered as a reason for his residence outside his circle. Inside each circle an agricultural village (if possible one where there is a *post office*) should be selected, with the Deputy Commissioner's approval for the residence of the Kánúngo; and in the selection of that village and in its change from time to time within the circle, there is no objection to the convenience of the Kánúngo being considered by the Deputy Commissioner, so far as may be consistent with the proper performance of the Kánúngo's official duties. Field Kánúngos should not usually be allowed to reside in large towns, even within their circles. The more closely they can be associated with the agricultural population the better.

12. The Accountant-General will issue instructions as to the procedure for drawing Kánúngos' salaries, field allowances, and stationery allowances.

13. Your attention is requested to paragraph 96 (*g*) of the new Kánúngo Rules, disallowing travelling allowances to field and office Kánúngos. This rule does not apply to district Kánúngos, whose travelling allowance has now been fixed at eight annas a day. A district Kánúngo is not entitled to draw travelling allowance at mileage rates for rapid journeys in his own district, but both district and other Kánúngos are entitled to charge for railway journeys under Chapter X of the Travelling Allowance Code.

14. As regards appointments to future vacancies the particular attention of Deputy Commissioners is invited to paragraph 97 of the rules. In future not only Kánúngoships, but also the posts of Tahsíl Wásil-Báki Navís and Sianavís, should, whenever possible, be filled up from the establishment of Patwáris. Similarly, not only the district Kánúngo, but also the district Wásil-Báki Navís and record-keeper should be appointed by selection from among the Kánúngos. Commissioners are requested to see that this instruction is duly acted up to. Its object is, on the one hand, to improve the prospects of Patwáris, and so raise their respectability and efficiency, and, on the other hand, to secure in the several grades of the Deputy Commissioner's establishment a practical knowledge of revenue duties.

15. From the date on which the new Kánúngo establishment of any district is organised, the payment of salaries or allowances from the Patwáris cess to Naib-Kánúngos, Girdáwars, chief Patwáris, or other supervising officials, is strictly prohibited.

16. As regards the organisation of the new Kánúngo establishment in the Kángra district, separate instructions will be issued to the Commissioner of Jullundur. Pending receipt of these instructions, no action should be taken on the sanction for the Kángra district entered in the schedule hereto appended.

DISTRICT _____

(2) List of Candidates for appointments on the New Kánúngo Establishment.

Serial number.	Name, father's name, caste, native residence, and age.	Appointments previously held, with date.	Examinations passed.	Explanation of candidate's qualifications for the post of Kánúngo, his knowledge of surveying, and previous experience as Kánúngo, or Patwárí, or in the Settlement Department.

Schedule of New Kánúngo Establishment.

1	2	3	4	5	6	7	8	9	10	11
District.	Office.	Sadr Kanúngo on R60.	Kánúngo. Office.	Kánúngo. Field.	Kánúngo. Total.	Maximum number of Kánúngos entered in previous column, who may draw R30 per mensem in each district.	Maximum No. of field allowances that may be drawn in each district by field Kánúngos. At R5 per mensem.	Maximum No. of field allowances that may be drawn in each district by field Kánúngos. At R10 per mensem.	No. of stationery allowances at 8 annas per mensem for each field Kánúngo.	Remarks.
Delhi	Delhi tahsíl		1	4	5					
	Sonepat	...	1	4	5					
	Ballabgarh	...	1	3	4					
	Deputy Commissioner's office	1	1	...	1					
	Total	1	4	11	15	4	3	3	11	
Gurgaon	Rewárí tahsíl	...	1	3	4					
	Firózpur	...	1	3	4					
	Palwal	...	1	3	4					
	Gurgaon	...	1	2	3					
	Nuh	...	1	3	4					
	Deputy Commissioner's office	1	1	...	1					
	Total	1	6	14	20	5	3	4	14	
Karnal	Pánipat tahsíl	...	1	3	4					
	Karnál	...	1	3	4					
	Kaithal	...	1	4	5					
	Deputy Commissioner's office	1	1	...	1					
	Total	1	4	10	14	3	3	2	10	

HISSAR	Hissar tahsíl	..	1	2	3				
	Hansi	...	1	2	3				
	Bhiwáni	...	1	2	3				
	Fatehabad	...	1	2	3				
	Barwála	...	1	2	3				
	Sirsa	...	1	3	4				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	7	13	20	5	3	3	13
ROHTAK	Rohtak tahsíl	...	1	2	3				
	Gohána	...	1	2	3				
	Jhajjar	...	1	3	4				
	Sámpla	...	1	3	4				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	5	10	15	4	3	2	10
AMBALA	Jagádhri tahsíl	..	1	3	4				
	Pipli	...	1	4	5				
	Ambala	...	1	3	4				
	Kharar	...	1	3	4				
	Rupar	...	1	3	4				
	Naráingarh	..	1	3	4				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	7	19	26	7	5	5	19
LUDHIÁNA	Samrála	...	1	4	5				
	Ludhiána, including Pakhowál	...	2	6	8				
	Jagráon	...	1	3	4				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	5	13	18	4	3	3	13

Schedule of New Kánúngo Establishment—continued.

1	2	3	4	5	6	7	8	9	10	11
DISTRICT.	OFFICE.	Sadr Kánúngo on R60.	KÁNÚNGO.			Maximum number of Kánúngos entered in previous column, who may draw R30 per mensem in each district.	MAXIMUM NO. OF FIELD ALLOWANCES THAT MAY BE DRAWN IN EACH DISTRICT BY FIELD KÁNÚNGOS		No of stationery allowances at 8 annas per mensem for each field Kánúngo.	REMARKS.
			Office.	Field.	TOTAL.		At R5 per mensem.	At R10 per mensem.		
SIMLA	Whole District	...	...	1	1	1	...	...	1	
JULLUNDUR	Jullundur	...	1	4	5					
	Nokodar	...	1	4	5					
	Phillour	...	1	3	4					
	Nawáshahr	...	1	3	4					
	Deputy Commissioner's office	1	1	...	1					
	TOTAL	1	5	14	19	5	3	4	14	
HOSHIÁRPUR	Hoshiárpur	...	1	5	6					
	Garhshankar	...	1	5	6					
	Dasúya	...	1	5	6					
	Unah	...	1	5	6					
	Deputy Commissioner's office	1	1	...	1					
	TOTAL	1	5	20	25	6	5	5	20	

KÁNGRA	Kángra	...	1	2	3				
	Núrpur	...	1	2	3				
	Dehra	...	1	2	3				
	Hamírpur	...	1	2	3				
	Pálampur	...	1	2	3				
	Kulu, Plách	...	1	2	3				
	Deputy Commissioner's office	1	2	...	2				
	TOTAL	1	8	12	20	5	3	3	12
AMRITSAR	Amritsar	...	1	4	5				
	Tarn Táran	...	1	4	5				
	Ajnála	...	1	3	4				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	4	11	15	4	3	3	11
GURDÁSPUR	Gurdáspur	...	1	5	6				
	Batála	...	1	5	6				
	Shakargarh	...	1	4	5				
	Pathánkot	...	1	3	4				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	5	17	22	5	4	4	17
SIÁLKOT	Siálkot	...	1	4	5				
	Pasrúr	...	1	3	4				
	Zafarwál	...	1	3	4				
	Daska	...	1	3	4				
	Raya	...	1	4	5				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	6	17	23	6	4	4	17

Schedule of New Kánúngo Establishment—continued.

1	2	3	4	5	6	7	8	9	10	11
District.	Office.	Sadr Kánúngo on R60.	Kánúngo. Office.	Kánúngo. Field.	Kánúngo. Total.	Maximum number of Kánúngos entered in previous column, who may draw R30 per mensem in each district	Maximum No. of field allowances that may be drawn in each district by field Kánúngos. At R5 per mensem.	Maximum No. of field allowances that may be drawn in each district by field Kánúngos. At R10 per mensem.	No. of stationery allowances at 8 annas per mensem for each field Kánúngo.	Remarks.
Lahore	Lahore	...	1	4	5					
	Chunian	...	1	4	5					
	Kusur	...	1	4	5					
	Sharakpur	...	1	3	4					
	Deputy Commissioner's office	1	1	...	1					
	Total	1	5	15	20	5	4	4	15	
Gujránwála	Gujránwála	...	1	4	5					
	Wazírabad	...	1	3	4					
	Háfizabad	...	1	4	5					
	Deputy Commissioner's office	...	1	...	1					
	Total	1	4	11	15	4	3	3	11	
Ferozepore	Ferozepore	...	1	2	3					
	Zíra	...	1	3	4					
	Moga	...	1	4	5					
	Muktsar	...	1	3	4					
	Fázilka	...	1	3	4					
	Deputy Commissioner's office	1	2	...	2					
	Total	1	7	15	22	5	4	4	15	

RAWALPINDI	Rawalpindi	...	1	3	4				
	Attock	...	1	2	3				
	Kahúta	...	1	2	3				
	Murree	...	1	1	2				
	Pindigheb	...	1	2	3				
	Gujar Khan	...	1	3	4				
	Fatehjang	...	1	2	3				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	8	15	23	6	4	4	15
JHELUM	Jhelum	...	1	3	4				
	Pind Dádan Khan	...	1	3	4				
	Chákwál	...	1	2	3				
	Talagang	...	1	2	3				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	5	10	15	4	2	3	10
GUJRAT	Gujrat	...	1	4	5				
	Khárian	...	1	3	4				
	Phalia	...	1	3	4				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	4	10	14	3	3	2	10
SHAHPUR	Shahpur	...	1	2	3				
	Bhera	...	1	2	3				
	Khusháb	...	1	3	4				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	4	7	11	3	2	1	7

Schedule of New Kánúngo Establishment—continued.

1	2	3	4	5	6	7	8	9	10	11
District.	Office.	Sadr Kánúngo. on R60.	Kánúngo.			Maximum number of Kánúngos entered in previous column, who may draw R30 per mensem in each district.	Maximum No. of field allowances that may be drawn in each district by field Kánúngos.		No. of stationery allowances at 8 annas per mensem for each field Kánungo.	Remarks.
			Office.	Field.	Total.		At R5 per mensem.	At R10 per mensem.		
Mooltan	Mooltan	...	1	3	4					
	Shujabad	...	1	3	4					
	Lodhrán	...	1	3	4					
	Mailsi	...	1	3	4					
	Sarái Sidhu	...	1	2	3					
	Deputy Commissioner's office	1	2	...	2					
	Total	1	7	14	21	5	3	4	14	
Jhang	Jhang	...	1	3	4					
	Chinniot	...	1	2	3					
	Shorkot	...	1	2	3					
	Deputy Commissioner's office	1	1	...	1					
	Total	1	4	7	11	3	2	2	7	
Montgomery	Montgomery	...	1	2	3					
	Gugera	...	1	2	3					
	Dipálpur	...	1	2	3					
	Pákpattan	...	1	2	3					
	Deputy Commissioner's office	1	1		1					
	Total	1	5	8	13	3	2	2	8	

MUZAFFARGARH	Muzaffargarh	...	1	5	6				
	Alipur	...	1	4	5				
	Sanawan	...	1	3	4				
	Deputy Commissioner's office	1	2	...	2				
	TOTAL	1	5	12	17	4	3	3	12
D. I. KHAN	Bhakkar	...	1	3	4				
	Leia	...	1	3	4				
	Kuláchi	...	1	2	3				
	Dera Ismail Khan	...	1	3	4				
	Tánk	...	1	1	2				
	Deputy Commissioner's office	1	2	...	2				
	TOTAL	1	7	12	19	5	3	3	12
D. G. KHAN	Dera Ghází Khan	...	1	3	4				
	Sanghar	...	1	2	3				
	Jámpúr	...	1	2	3				
	Rájanpur	...	1	2	3				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	5	9	14	3	2	2	9
BANNU	Bannu	...	1	3	4				
	Laki (Marwat)	...	1	2	3				
	Isa Khel	...	1	2	3				
	Miánwalí	...	1	3	4				
	Deputy Commissioner's office	1	1	...	1				
	TOTAL	1	5	10	15	4	2	3	10

Schedule of New Kánúngo Establishment—concluded.

1	2	3	4	5	6	7	8	9	10	11
District.	Office	Sadr Kánúngo on R60	Kánúngo.			Maximum number of Kánúngos entered in previous column, who may draw R30 per mensem in each district.	Maximum No of field allowances that may be drawn in each district by field Kánúngos		No o stationery allowances at 8 annas per mensem for each field Kánúngo.	Remarks.
			Office	Field	Total.		At R5 per mensem	At R10 per mensem.		
Peshávar	Mardán	...	1	2	3					
	Peshávar	...	1	3	4					
	Hashtnagar	...	1	2	3					
	Doába Dáúdzai	...	1	2	3					
	Naushahra	...	1	2	3					
	Utmán Bolak	...	1	2	3					
	Deputy Commissioner's office	1	1	...	1					
	Total	1	7	13	20	5	3	3	13	
Hazara	Haripur	...	1	3	4					
	Abbottabad	...	1	3	4					
	Mansahra	...	1	2	3					
	Deputy Commissioner's office	1	1	...	1					
	Total	1	4	8	12	3	2	2	8	
Kohát	Kohát	...	1	2	3					
	Hangu	...	1	1	2					
	Deputy Commissioner's office	1	...	...	1					
	Total	1	2	3	5	1	1	...	3	
	GRAND TOTAL	30	159	361	520	130	90	90	361	

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE PUNJAB FOR 1884-85.

No. 3261, Fort William, 30th December 1885.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of the Punjab, No. 5020I., dated the 17th November 1885, forwarding the Revenue Report of Irrigation works in the Punjab for 1884-85, and the resolution by that Government reviewing the Report.

OBSERVATIONS.—The Capital outlay, exclusive of contributions by Native States for the construction of the Sirhind Canal, amounted at the close of the year under review to R5,30,47,419; of which amount R2,79,59,329 represent the capital cost of works practically completed and in full operation, and the balance the capital expenditure on works, either under construction, or as yet barely in operation, such as the Sirhind and Swat River canals. The gross revenue assessed during the year amounted to R39,76,484, and working expenses of all kinds to R21,13,615, leaving a net assessed revenue of R18,62,869, or 3·51 per cent. on the total capital outlay to end of the year.

The canals in full work, however, yielded a net return of 6·91 per cent. on the sum of 279·59 lakhs of rupees invested in them. The surplus of net receipt over interest charges up to the end of the year amounted to R2,19,60,859.

2. In the following statement the assessments of 1884-85 are compared with those of the previous year, and with the average of the five years ending with 1883-84:—

Canals.	Assessments.		
	1884-85.	1883-84.	Average of 5 years ending with 1883-84.
	R	R	R
Bari Doab	13,77,388	13,87,047	13,91,483
Western Jumna	11,40,738	16,96,485	13,21,413
Sirhind	75,240	3,397	...
Inundation	13,82,811	13,73,952	11,74,127
TOTALS	39,76,177	44,60,881	38,87,023

The decrease in revenue of the Western Jumna Canal is due to a falling off of nearly 200,000 acres in the area irrigated (see para. 5).

3. The working expenses, including indirect charges, amounted to—

Canals.	Working expenses.		
	1884-85.	1883-84.	Average of 5 years ending with 1883-84.
	R	R	R
Bari Doab	4,99,607	5,62,330	5,05,495
Western Jumna	4,77,422	4,77,664	4,52,901
Sirhind	1,45,210	17,491	...
Inundation	9,91,376	10,90,169	8,75,028
TOTALS	21,13,615	21,47,654	18,33,424

The decrease on the Bari Doab Canal is mainly due to a satisfactory reduction in Establishment charges, and that on the Inundation Canals to marked reductions in maintenance and repairs of the Lower Sutlej, Chenab, and Indus Canals.

4. The net assessed revenue therefore amounted to—

Canals.	Net assessed revenue.		
	1884-85.	1883-84.	Average of 5 years ending with 1883-84.
	R	R	R
Bari Doab	8,77,781	8,24,717	8,85,988
Western Jumna	6,63,316	12,18,821	8,68,512
Sirhind	—69,970	—14,094	...
Inundation	3,91,435	2,83,783	2,99,099
Totals	18,62,562	23,13,227	20,53,599

The net assessed revenue of the Bari Doab Canal returned 5·5 per cent.; that of the Western Jumna Canal 6·5 per cent.; and that of the Inundation Canals, for which Capital and Revenue accounts are kept, 14·6 per cent. on the capital outlay incurred up to the end of the year.

5. The areas irrigated are compared below:—

Canals.	Areas irrigated.		
	1884-85.	1883-84.	Average of 5 years ending with 1883-84.
	Acres.	Acres.	Acres.
Bari Doab	376,762	390,860	387,775
Western Jumna	279,208	472,426	344,690
Sirhind	36,102	5,030	...
Inundation	922,216	783,752	828,386
Totals	1,614,288	1,652,068	1,560,851

The large decrease in the area irrigated from the Western Jumna Canal occurred almost entirely in the "rabi" crop, and was due to heavy rainfall during the autumn of 1884 and further seasonable rain in January of 1885.

The increase on the Inundation canals is fairly distributed over the several systems, and the disproportion between the increase in area of irrigation and in the gross revenue obtained from these canals is due to the latter being composed to a considerable extent of items, such as miscellaneous revenue and contributions from the "Zari-Naga" Fund, which fluctuate independently of the area irrigated.

6. The following statement compares the irrigated areas of various crops with those of the previous year:—

Crop.	1884-85.		1883-84.	
	Acres.	Per cent.	Acres.	Per cent.
Wheat	533,885	33·07	615,836	37·28
Rice	147,402	9·13	142,625	8·63
Millets	184,473	11·43	163,724	9·91
Cotton	186,549	11·56	174,452	10·56
Indigo	147,913	9·16	119,680	7·24
Sugarcane	69,610	4·31	52,810	3·20
Other crops	344,456	21·34	832,941	23·18
Totals	1,614,288	100·00	1,652,068	100·00

The falling off in the irrigation of wheat occured entirely on the Western Jumna Canal, and was caused by abundant rain; the increase in indigo was on the Western Jumna and Muzaffargarh canals.

7. The duty and earnings of each cubic foot of water entering the heads of the permanent canals are compared below :—

Canals		1884-85.		1883-84.		Average of 5 years ending with 1883-84.	
		Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.
Bari Doab	Acres	47·6	115·1	53·0	138·7	57·2	129·6
	Rupees	146·4	250·9	145·5	305 6	167·2	287·5
Western Jumna	Acres	94·0	81 0	74·0	121 0	69·9	82·4
	Rupees	287·0	131 0	211·0	264·0	228·6	192·6

The reduction in the duty obtained from the water during the "rabi" is the natural result of the reduced demand consequent on the good rainfall of late autumn and winter of 1884-85. The explanation given by the Superintending Engineer of the Bari Doab, of the differences between the duty done by the water during the "kharif" on that and the Western Jumna Canal is quite satisfactory.

8. The maintenance charges per acre irrigated are compared below :—

Canals.	Per acre irrigated.		
	1884-85	1883-84.	Average of 5 years ending with 1883-84.
	R	R	R
Bari Doab	1·32	1·44	1·31
Western Jumna	1·71	1 01	1·35
Inundation	1 07	1·39	1·09
On whole area	1·31	1·29	1·18

The increase in the rate per acre on the Western Jumna Canal follows from the maintenance charges having remained constant, while the irrigated area fell off by nearly 200,000 acres.

9. The balance of canal revenue remaining uncollected amounted to R38,372 out of a total demand of R22,07,673; the uncollected balances of April 1st, 1884 and 1883, having amounted to R36,945 and R42,992 respectively.

10. The lithographed maps of the canals in the various irrigation circles are a great improvement to the Chief Engineer's Report.

ORDER.—Ordered, that copies of this Resolution and of the Report, and of the Resolution by the Punjab Government, be forwarded to the Secretary of State, and to the Finance and Commerce and Revenue and Agricultural Departments of this Government, for information.

Also, that copies of this Resolution be forwarded to the Government of the Punjab for information and guidance.

Also, that copies of this Resolution and of the Report, and Resolution by the Punjab Government, be forwarded to the Local Governments and Administrations and Officers noted in the margin, for information.

The Governments of Madras, Bombay Bengal, and the North-Western Provinces and Oudh, Public Works Department.
The Chief Commissioners, Central Provinces and British Burma
The Foreign Department, for communication to the Resident at Mysore and Coorg
The Resident at Hyderabad.
The Agents to the Governor General, Central India and Rajputana.

Also, that this Resolution and the Resolution by the Local Government, with a few selected tables, be published in the Supplement to the *Gazette of India.*

H. A. BROWNLOW, *Colonel, R.E.,*
Depy. Secy. to the Govt. of India.

IRRIGATION BRANCH.

Proceedings of the Hon'ble the Lieutenant-Governor of the Punjab and its Dependencies, in the Public Works Department,—No. 5019I, dated, 17th November 1885.

READ—

Revenue Report of the Chief Engineer, Irrigation Works, Punjab, for the year 1884-85.

RESOLUTION.—The result of the working of the Punjab Canals for the Financial year was as follows :—

1. The percentage of the net revenue on the Capital invested is by assessments 1·00 and by collections 0·70 as compared with 0·95 and 1·35, which were the corresponding figures for the previous year.

2. The area irrigated in the year under review was 1,614,288, and in the previous year 1,652,068 acres. On the Western Jumna Canal there was a large decrease of 193,218 and on the Bári Doáb Canal of 14,098 acres; but on the Sirhind Canal the increase was 31,072 acres, and 138,464 acres on all the series of Inundation Canals.

3. The Capital invested by Government amounted at the close of the year to R5,30,47,419, to which must be added R1,12,10,392 contributed by Native States to the Sirhind Canal. The total money invested was therefore R6,42,57,811, of which R31,36,983 have been expended on a Famine Relief and Insurance work—the Swát River Canal, which was opened on the 12th February by the Hon'ble the Lieutenant-Governor, but has as yet earned no revenue.

4. The Capital expenditure during the year was R27,14,575. The surplus revenue after paying all charges and interest on the Productive Public Works expenditure in the Province amounted to R3,01,208, but in this sum R1,947 is included on account of adjustments of previous year's account: if this be deducted the net profit is R2,99,261. The total surplus receipts now amount to R2,10,46,809.

PERMANENT CANALS.

5. The Capital expenditure during the year on the Permanent Canals in operation was R14,42,774, and the Capital invested up to the end of the year is R4,65,20,121. The gross revenue collected was R30,22,956, the working expenses were R11,22,239, and the interest charge R17,46,627. The surplus was, therefore, R1,54,090, which gives a net profit of R0·33 per cent. on the Capital invested. The revenue assessed for the year was R25,93,366, and the net profit R2,75,500, or R0·59 per cent., after defraying all charges against both Capital and Revenue.

INUNDATION CANALS.

6. There is a decrease of R4,117 in the Capital Account of the Inundation Canals in operation due to fluctuations of the suspense balances and sales of stores from the Madhopur Workshops. The total Capital invested to the end of the year was R18,93,915.

7. The revenue collected during the year was R9,87,601, the working expenses R8,02,979; the profit was, therefore, R1,84,622 or 9·74 per cent., on the Capital invested.

8. The revenue assessed for the year was R10,13,026, which will give a net profit of R2,10,047, or 11·09, after paying working expenses.

9. The following table shows the area irrigated on Permanent and Inundation Canals during the year under review and for four previous years:—

CANALS.	1884-85.	1883-84.	1882-83.	1881-82.	1880-81.
	Acres.	Acres.	Acres.	Acres.	Acres.
Permanent	692,072	868,316	727,858	668,547	698,631
Inundation . . .	922,216	783,752	955,414	1,019,178	867,246
TOTAL ACRES .	1,614,288	1,652,068	1,683,272	1,687,725	1,565,877

As before stated, there was a decrease in the areas irrigated by the Western Jumna and Bári Doáb Canals, and an increase on the Sirhind Canal as well as on all the Inundation Canals.

10. The investigations mentioned in paragraph 8 of the Resolution on the Report for 1883-84 of a scheme for a new Inundation Canal from a branch of the Indus at Leiah showed that, owing to the fluctuations in the supply and to the fact that the water in the branch was already largely used for irrigation purposes, a canal to water the high lands of the Muzaffargarh District must start from some point much higher up the river. The project is still under investigation. A project and estimate for an Inundation Canal from the Jhelum has been received and is under consideration. The prospects of the project are good; but it appears possible that some further investigation may be necessary before definite proposals can be submitted for approval.

11. With reference to the last sentence of paragraph 6 of the review by the Government of India of the Report for 1883-84, attention is invited to the explanation given by the Superintending Engineer, Bári Doáb Canal, contained in paragraph 46 of the Chief Engineer's report. There is no doubt that, as therein stated, the duty of water must vary with differing circumstances of climate and soil and spring-level. It is known that in even nearly rainless tracts where the soil is a stiff loam, two or three waterings will suffice to bring a wheat crop to maturity, whilst four to six waterings would be required to perfect a similar crop in lighter soils situated in parts of the country which have a much better rainfall. It may be noted that in all the later projects for new canals, care has been taken to select tracts where the soil is known to be good, so that a high duty may be obtained from the water.

WESTERN JUMNA CANAL.

12. There was a decrease of 193,218 acres in the area irrigated by this canal; the saturation of the soil by the heavy rains at the close of the monsoon and the favourable rainfall during the rabi are the reasons for this falling-off.

13. The collections and assessments show a net profit of 7·99 and 2·86 per cent.; the percentages of the previous year were 6·55 and 9·08.

14. The cost of Establishment was R0·91 per acre against R0·52 in the previous year, and the working expenses amounted to R1·71 per acre against R1·01 in the year 1883-84. This increase in the rates is due to the falling-off of nearly two lakhs of acres in the area irrigated.

15. The balance of profit at the credit of this canal at the close of this year is R2,79,11,042.

BARI DOAB CANAL.

16. The area irrigated by this canal was 376,762 acres, or 14,098 less than in the previous year. The decrease in the area irrigated during the kharif crop was due to seasonable rainfall during the months of July and August. The area irrigated in the rabi was greater than that of the two preceding years, and was nearly equal to that of the year 1881-82.

17. The net profit from the collections of the year amounted to 1·39 against 1·59 per cent in the previous year. The profit by assessments was 1·69, and in the previous year 1·43 per cent. The collections had been swollen in the previous year by the credit of arrears of water-advantage rate on assigned lands.

18. The charge for establishment and working expenses was R0·506 and R1·33 per acre against R0·598 and R1·44 in the previous year. The decrease was due to less expenditure on maintenance.

19. The charges and interest at the debit of this canal at the close of the year amounted to R51,06,866.

LOWER SOHAG AND PARA CANAL.

20. This canal was opened for irrigation for a short length on the 23rd October 1884, and water was given for the rabi crop, in which 645 acres were irrigated and R307 assessed.

SIRHIND CANAL.

21. The area irrigated was 36,162 acres against 5,030 acres in the previous year.

22. The loss by collection was 4·28, and by assessments 4·08 per cent. on the capital invested.

23. The charges for Establishment and working expenses were R0·99 and R4·02 per acre, against R1·36 and R3·48 in the previous year.

24. The charges and interest at the debit of this canal at the close of the year amounted to R64,01,514.

UPPER SUTLEJ INUNDATION CANALS.

25. The area irrigated by these canals was 90,074 acres against 71,374 in the previous year. The increase was due to the river keeping at a higher level during the irrigating season.

26. The loss by collection was 3·13 against a profit of 10·16 per cent. in the previous year, but the income for the latter year was swollen by the inclusion in the accounts of R74,036 on account of adjustments. By assessments there was a loss of 1·27 against 8·87 per cent. in the previous year: this improvement is due to an increase in the area irrigated and to a diminution of the working expenses.

27. The charge for Establishment and working expenses was R0·46 and and R1·30 per acre respectively, against R0·68 and R1·86 in the previous year.

28. The debit balance of working expenses at the end of the year was R51,871.

LOWER SUTLEJ AND CHENAB INUNDATION CANALS.

29. The area irrigated by these canals was 42,631 acres more than in the previous year, due, as in the case of the Upper Sutlej Inundation Canals, to higher water-levels in the Sutlej and Chenab Rivers during the irrigating season.

30. The profit was 199·45 against 194·42 per cent. in the previous year; in the latter figure the arrears credited in that year's account have been excluded.

31. The cost of Establishment was Rs. 0·20 per acre against Rs. 0·24 in the previous year, and that of working expenses R1·13 per acre against R1·40 in 1883-84; the decrease is due to the increase in the area irrigated and to a diminution of the maintenance charges.

32 The share of Land Revenue was R3,18,035 against R3,18,507 in the previous year.

33. The cost of irrigation to the cultivators decreased from R1·61 to R1·46 per acre owing to the increase in the area irrigated.

34. The balance at credit of these canals at the end of the year was R50,52,719.

INDUS INUNDATION CANALS.

35. The area irrigated by these canals was 186,302 acres against 150,418 acres in the previous year ; the increase was due to a plenteous and well-distributed rainfall assisted by a better supply of water in the canals.

36. There was a loss of 3·46 against 10·18 per cent. in the previous year. This improvement was due to the absence of the abnormal maintenance charges referred to in paragraph 24 of the previous year's Resolution.

37. The cost of Establishment and working expenses was R0·41 and R1·36 per acre, against R0·57 and R2·04 per acre in the previous year; the decrease in rate being due to the cause stated in the previous paragraph.

38. The share of Land Revenue was R1,59,728 against R1,57,026 in the previous year.

39. The balance at credit of these canals up to the end of the year is R27,678.

MUZAFFARGARH INUNDATION CANALS.

40. The area irrigated during the year was 258,035 acres, being 31,536 acres more than in the previous year; the increase was due to an improvement in the supply in all the canals and to a better rainfall.

41. The profit for the year was R1,81,388 against R1,84,599 in the previous year, excluding the adjustments for which credit was taken in the latter year

42. The cost of establishment and working expenses was R0 18 and R0·75 per acre, against R0·20 and R0·78 in the previous year; this decrease was due to the increased area irrigated.

43. The cost of irrigation to the cultivators was R1·32 per acre against R1·52 in the previous year.

44. The share of land Revenue was R2,40,660 against R2,42,112 in the previous year.

45. The balance at credit of these canals at the end of the year is R9,14,050.

SHAHPUR INUNDATION CANALS.

46. The area irrigated was 14,553 acres against 5,485 acres in the previous year; the increase was due to the zemindárs having prepared their lands in time for the kharif crop, which was not the case last year.

47. The percentage of profit on the capital outlay was 13·91 against 47·29 in the previous year; the large percentage in the year 1883-84 was caused by the realization of water-rate due from the previous year.

48. The balance of profit at the credit of these canals at the end of the year, is R76,166.

GENERAL.

49. A classified statement of crops irrigated in each canal is appended to and lithographed maps of canals in the various Irrigation circles are bound up with, the Chief Engineer's Report.

50. Government of India's letter No. 1661., dated 11th July 1885, directing the adoption of uniform statistical statements in the Revenue Report was received too late to be adopted for the Report of 1884-85.

By order of the Hon'ble the Lieutenant-Governor,

R. HOME, *Colonel, R.E.*,

Joint Secy. to Government, Punjab,
P. W. D., Irrigation Branch.

Statement showing the Financial Results of Irrigation Works in the Punjab up to and for the year 1884-85, the Revenue Account being based on the Collections for the year.

CANALS.	CAPITAL OUTLAY.						GROSS REVENUE.						WORKING EXPENSES.		NET REVENUE.		CHARGES FOR INTEREST.		PROFIT.		PERCENTAGE OF PROFIT DURING YEAR ON CAPITAL OUTLAY.	
	During 1884-85.			To end of 1884-85.			During 1884-85.			To end of 1884-85.			During 1884-85.	To end of 1884-85.	During 1884-85.	To end of 1884-85.	During 1884-85.	To end of 1884-85.	During 1884-85.	To end of 1884-85.	Excluding interest.	Including interest.
	Direct.	Indirect.	Total.	Direct.	Indirect.	Total.	Direct.	Indirect.	Total.	Direct.	Indirect.	Total.										
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Expenditure on Irrigation Works the Capital of which is not charged against Revenue.																						
Works for which Capital and Revenue Accounts are kept.																						
Western Jumna Canal	5,25,153	20,799	5,45,952	96,20,433	4,97,803	1,01,18,236	16,02,372	58,325	16,60,697	3,07,99,255	1,71,25,782	4,79,25,037	4,77,422	1,34,63,060	11,83,275	3,44,61,977	3,74,314	65,50,935	8,08,961	2,79,11,042	11·69	7·99
Bari Doab Canal	2,43,191	6,269	2,49,460	1,53,25,000	6,22,178	1,59,47,178	10,54,211	(a)2,73,606	13,27,817	1,66,29,227	58,46,829	2,24,75,056	4,99,607	1,11,85,700	8,28,210	1,12,90,356	6,98,135	1,63,97,212	2,20,074	—51,06,866	5·19	1·38
Sirhind Canal — Imperial	6,19,916	27,446	6,47,362	9,94,14,390	10,40,317	2,04,54,707	32,482	...	32,482	32,706	...	32,706	1,45,210	1,62,701	—1,12,728	—1,29,995	7,64,177	62,71,519	—8,76,905	—64,01,514	—0·55	—4·28
Sirhind Canal — Contributions	5,13,585	...	5,13,585	1,12,10,392	...	1,12,10,392	6,380	...	6,380	6,449	...	6,449	32,917	33,581	—26,537	—27,132	...	...	—26,537	—27,132	...	...
Total — Imperial	13,88,260	54,514	14,42,774	4,43,59,823	21,60,292	4,65,20,121	26,89,065	3,31,931	30,20,996	4,74,61,188	2,29,72,611	7,04,33,799	11,22,239	2,48,11,461	18,98,757	4,56,22,338	17,46,627	2,92,19,676	1,52,130	1,64,02,662	4·08	0·33
Total — Contributions	5,13,585	...	5,13,585	1,12,10,392	...	1,12,10,392	6,380	...	6,380	6,449	...	6,449	32,917	33,581	—26,537	—27,132	...	...	—26,537	—27,132	...	...
Works for which only Capital Accounts are kept.																						
Chenab Canal	5,06,018	15,151	5,21,169	7,93,340	40,020	8,33,360	...	...	...	...	...	...	...	...	...	...	21,613	27,654	—21,613	—27,654	—2·59	—2·59
Lower Sohag and Para Canal	1,80,063	4,716	1,84,779	2,70,389	9,472	2,79,861	...	...	...	...	...	...	...	...	...	...	7,214	9,214	—7,214	—9,214	—2·57	—2·57
Sidhnai Canal	2,40,761	6,642	2,47,393	3,37,293	10,791	3,48,084	...	...	...	...	...	...	...	...	...	...	8,677	10,805	—8,677	—10,805	—2·49	—2·49
Total	9,26,832	26,509	9,53,341	14,01,022	60,283	14,61,305	...	...	...	...	...	...	...	...	...	...	37,504	47,673	—37,504	—47,673	—2·56	—2·56
Grand Total — Imperial	23,15,092	81,023	23,96,115	4,57,60,845	22,20,581	4,79,81,426	26,89,065	3,31,931	30,20,996	4,74,61,188	2,29,72,611	7,04,33,799	11,22,239	2,48,11,461	18,98,757	4,56,22,338	17,84,131	2,92,67,349	1,14,626	1,63,54,989	3·96	0·24
Grand Total — Contributions	5,13,585	...	5,13,585	1,12,10,392	...	1,12,10,392	6,380	...	6,380	6,449	...	6,449	32,917	33,581	—26,537	—27,132	...	...	—26,537	—27,132	...	...
Irrigation and Navigation Works not classed as Productive.																						
Works for which Capital and Revenue Accounts are kept.																						
Upper Sutlej Inundation Canals	—1,141	...	—1,141	5,21,103	56,148	5,77,251	17,470	(b)81,322	6,98,792	8,70,211	16,17,556	24,87,767	1,16,895	25,30,638	—18,103	—51,871	...	...	—18,103	—51,871	—3·13	—3·13
Lower Sutlej and Chenab Inundation Canals	164	...	164	1,08,574	2,541	1,11,115	3,26,252	3,18,035	2,44,287	41,29,465	65,79,497	1,07,08,962	4,22,662	56,56,243	2,21,625	50,52,719	...	...	2,21,625	50,52,719	199·45	199·45
Indus Inundation Canals	—81	...	—81	6,87,906	19,729	7,07,635	68,291	1,59,728	28,019	11,49,009	34,20,386	45,69,395	2,52,573	45,41,717	—24,554	27,678	...	...	—24,554	27,678	—3·47	—3·47
Shahpur Inundation Canals	...	...	...	38,868	1,871	40,739	16,516	...	16,516	1,81,005	...	1,81,005	10,849	1,04,839	5,667	76,166	...	...	5,667	76,166	13·91	13·91
Madhopur Workshops	—3,059	...	—3,059	4,57,175	...	4,57,175	...	...	...	36,584	...	36,584	...	4,49,456	...	—4,12,872	...	...	...	—4,12,872	...	...
Total	—4,117	...	—4,117	18,13,626	80,289	18,93,915	4,28,529	5,59,085	9,87,614	63,66,274	1,16,17,439	1,79,83,713	8,02,979	1,32,91,893	1,84,635	46,91,820	...	...	1,84,635	46,91,820	9·74	9·74
Works for which only Capital Accounts are kept.																						
Under Suspension.																						
Abdul Rahman Khan's Canal	...	...	...	35,095	...	35,095	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Irrigation and Navigation	—4,117	...	—4,117	18,48,721	80,289	19,29,010	4,28,529	5,59,085	9,87,614	63,66,274	1,16,17,439	1,79,83,713	8,02,979	1,32,91,893	1,84,635	46,91,820	...	...	1,84,635	46,91,820	9·75	9·75
Famine Relief and Insurance.																						
Works for which only Capital Accounts are kept.																						
Swat River Canal	3,14,177	8,400	3,22,577	30,32,021	1,04,962	31,36,983	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total — Non-Productive Public Works	3,10,060	8,400	3,18,460	48,80,742	1,85,251	50,65,993	4,28,529	5,59,085	9,87,614	63,66,274	1,16,17,439	1,79,83,713	8,02,979	1,32,91,893	1,84,635	46,91,820	...	...	1,84,635	46,91,820	3·64	3·64
Grand Total — Imperial	26,25,152	89,423	27,14,575	5,05,41,587	24,05,832	5,30,47,419	31,17,594	8,91,016	40,08,610	5,38,27,462	3,45,90,050	8,84,17,512	19,25,218	3,81,03,354	20,83,392	5,03,14,158	17,84,131	2,92,67,349	2,99,261	2,10,46,809	3·92	0·55
Grand Total — Contributions	5,13,585	...	5,13,585	1,12,10,392	...	1,12,10,392	6,380	...	6,380	6,449	...	6,449	32,917	33,581	—26,537	—27,132	...	...	—26,537	—27,132	...	...
Irrigation and Navigation.																						
Works for which only Revenue Accounts are kept.																						
Muzaffargarh Inundation Canals	...	...	...	...	...	...	1,29,125	2,40,660	3,69,785	5,48,979	11,87,437	17,36,416	1,88,397	8,22,366	1,81,388	9,14,050	...	...	1,81,388	9,14,050	...	...

	(a)R	R(b)
Note.—Amount for the year	2,73,606	81,322
Adjustment of previous year	1,960	—13
Total as shown in Receipts [illegible]	2,75,566	81,309

Statement showing the Financial Results of Irrigation Works in the Punjab for and to the end of 1884-85.

CANALS.	CAPITAL OUTLAY. During 1884-85. Direct.	Indirect.	Total.	To end of 1884-85. Direct.	Indirect.	Total.	GROSS ASSESSMENTS. Direct.	Indirect.	Total.	WORKING EXPENSES. Direct.	Indirect.	Total.	Net Revenue.	Charges for Interest.	Profit.	PERCENTAGE OF PROFIT DURING THE YEAR ON CAPITAL OUTLAY. Excluding Interest.	Including Interest.	AREA IRRIGATED.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	Acres.
EXPENDITURE ON IRRIGATION WORKS THE CAPITAL OF WHICH IS NOT CHARGED AGAINST REVENUE.																		
Works for which Capital and Revenue Accounts are kept.																		
Western Jumna Canal	5,25,153	20,799	5,45,952	96,20,433	4,97,803	1,01,18,236	10,82,413	58,325	11,40,738	4,41,770	35,652	4,77,422	6,63,316	3,74,314	2,89,002	6·56	2·86	279,208
Bari Doab Canal	2,43,191	6,269	2,49,460	1,53,25,000	6,22,178	1,59,47,178	10,58,458	3,18,930	13,77,388	4,72,895	26,712	4,99,607	8,77,781	6,08,136	2,69,645	5·50	1·69	376,762
Sirhind Canal — Imperial	6,19,916	27,446	6,47,362	1,94,14,390	10,40,317	2,04,54,707	75,240	...	75,240	1,40,223	4,987	1,45,210	−69,970	7,64,177	−8,34,147	−0·34	−4·08	36,102
Sirhind Canal — Contributions	5,13,585	...	5,13,585	1,12,10,392	...	1,12,10,392	...	...	...	32,917	...	32,917	−32,917	...	−32,917	...	..	...
TOTAL — Imperial	13,88,260	54,514	14,42,774	4,43,59,823	21,60,298	4,65,20,121	22,16,111	3,77,255	25,93,366	10,54,888	67,351	11,22,239	14,71,127	17,46,627	−2,75,500	3·16	−0·59	692,072
TOTAL — Contributions	5,13,585	...	5,13,585	1,12,10,392	...	1,12,10,392	...	...	...	32,917	...	32,917	−32,917	...	−32,917	...	...	...
Works for which only Capital Accounts are kept.																		
Chenab Canal	5,06,018	15,151	5,21,169	7,93,340	40,020	8,33,360	...	...	...	...	...	...	...	21,613	−21,613	−2·59	−2·59	...
Lower Sohag and Para Canal	1,80,063	4,716	1,84,779	2,70,389	9,472	2,79,861	...	307	307	...	...	...	307	7,214	−6,907	0·11	−2·47	645
Sidhnai Canal	2,40,751	6,642	2,47,393	3,37,293	10,791	3,48,084	...	...	...	...	...	...	...	8,677	−8,677	−2·46	−2·49	...
TOTAL	9,26,832	26,509	9,53,341	14,01,022	60,283	14,61,305	...	307	307	...	...	...	307	37,504	−37,197	0·02	−2·55	645
GRAND TOTAL — Imperial	23,15,092	18,023	23,96,115	4,57,66,845	22,20,581	4,79,81,426	22,16,111	3,77,562	25,93,673	10,54,888	67,351	11,22,239	14,71,434	17,84,131	−3,12,697	3·07	−0·65	692,717
GRAND TOTAL — Contributions	5,13,585	..	5,13,585	1,12,10,392	...	1,12,10,392	...	...	...	32,917	...	32,917	−32,917	...	−32,917	...	...	...
IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE.																		
Works for which Capital and Revenue Accounts are kept.																		
Upper Sutlej Inundation Canals	−1,141	...	−1,141	5,21,103	56,148	5,77,251	19,752	89,785	1,09,537	1,10,490	6,405	1,16,895	−7,358	...	−7,358	−1·27	−1·27	90,074
Lower Sutlej and Chenab Inundation Canals	164	...	164	1,08,574	2,541	1,11,115	3,26,252	3,18,035	6,44,287	4,12,339	10,323	4,22,662	2,21,625	...	2,21,625	199·45	199·45	372,607
Indus Inundation Canals	−81	...	−81	6,87,906	19,729	1,07,635	69,953	1,59,728	2,29,681	2,41,919	10,654	2,52,573	−22,892	...	−22,892	−3·23	−3·23	180,302
Shahpur Inundation Canals	...	...	...	38,868	1,871	40,739	29,521	...	29,521	10,680	169	10,849	18,672	...	18,672	45·83	45·83	14,553
Madhopur Workshops	−3,059	...	−3,059	4,57,175	...	4,57,175	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	−4,117	...	−4,117	18,13,626	80,289	18,93,915	4,45,478	5,67,548	10,13,026	7,75,428	27,551	8,02,979	2,10,047	...	2,10,047	11·09	11·09	663,536
Works for which only Capital Accounts are kept under Suspension.																		
Abdul Rahaman Khan's Canal	...	...	...	35,095	...	35,095	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL IRRIGATION AND NAVIGATION	−4,117	...	−4,117	18,48,721	80,289	19,29,010	4,45,478	5,67,548	10,13,026	7,75,428	27,551	8,02,979	2,10,047	...	2,10,047	10·89	10·89	663,536
FAMINE RELIEF AND INSURANCE.																		
Works for which only Capital Accounts are kept.																		
Swat River Canal	3,14,177	8,400	3,22,577	30,32,021	1,04,962	31,36,983	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL NON-PRODUCTIVE PUBLIC WORKS	3,10,060	8,400	3,18,460	48,80,742	1,85,251	50,65,993	4,45,478	5,67,548	10,13,026	7,75,428	27,551	8,02,979	2,10,047	...	2,10,047	4·15	4·15	663,536
GRAND TOTAL — Imperial	26,25,152	89,423	27,14,575	5,06,41,587	24,05,832	5,30,47,419	26,61,589	9,45,110	36,06,699	18,30,316	94,902	19,25,218	16,81,481	17,84,131	−1,02,650	3·17	−0·19	1,356,253
GRAND TOTAL — Contributions	5,13,585	...	5,13,585	1,12,10,392	...	1,12,10,392	...	...	...	32,917	...	32,917	−32,917	...	−32,917	...	...	...
IRRIGATION AND NAVIGATION.																		
Works for which only Revenue Accounts are kept.																		
Muzaffargarh Inundation Canals	...	...	...	...	...	...	1,29,125	2,40,660	3,69,785	1,81,812	6,585	1,88,397	1,81,388	...	1,81,388	...	...	258,035

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GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SUPPLEMENT TO THE STATEMENT OF PRICES CURRENT OF FOOD GRAINS FOR THE 2nd HALF OF NOVEMBER 1885, PUBLISHED IN PAGES 1680 AND 1681 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 26th DECEMBER 1885.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAHS.

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of last year.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of last year.	Rice. Best sort. Present fortnight.	Rice. Best sort. Past fortnight.	Rice. Best sort. Corresponding fortnight of last year.	Rice. Common. Present fortnight.	Rice. Common. Past fortnight.	Rice. Common. Corresponding fortnight of last year.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of last year.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of last year.	Lesser Millets, Ragi, &c. (Kavaru, Veragoo, Sawee, Cheena, Coraloo, Murhwa, Nuglee, &c.), *Panicum Miliaceum*, *Eleusine Coracana*, &c. Present fortnight.	Lesser Millets. Past fortnight.	Lesser Millets. Corresponding fortnight of last year.	Gram. Present fortnight.	Gram. Past fortnight.	Gram. Corresponding fortnight of last year.	Firewood. Present fortnight.	Firewood. Past fortnight.	Firewood. Corresponding fortnight of last year.	Salt. Wholesale. Present fortnight.	Salt. Wholesale. Past fortnight.	Salt. Wholesale. Corresponding fortnight of last year.	Salt. Retail. Present fortnight.	Salt. Retail. Past fortnight.	Salt. Retail. Corresponding fortnight of last year.
		S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.
Mysore.	Bangalore	10 8	10 4	10 4	10 11	10 12	11 4	8 8	8 8	9 8	9 12	9 8	10 8	21 0	22 14	22 11	...	...	...	30 3	28 14	30 4	18 5	18 4	22 11	96 0	96 0	96 0	12 0	12 4	12 0	11 12	12 0	11 12
	Kolar	...	...	...	12 0	12 0	10 0	10 0	10 0	12 0	11 8	12 0	12 8	...	...	...	...	...	...	33 0	32 0	38 0	18 0	18 0	24 0	156 0	144 0	192 0	11 12	11 12	12 4	11 8	11 8	12 0
	Tumkúr	11 0	11 0	12 0	10 8	10 8	11 0	9 8	10 0	10 8	10 8	10 8	11 0	...	...	...	...	...	...	35 0	37 0	34 0	21 0	20 0	25 0	340 0	340 0	340 0	11 0	11 0	11 8	10 8	10 8	11 0
	Mysore	0 0	10 0	10 0	...	...	...	10 0	9 0	10 0	10 12	10 0	11 14	24 0	25 0	25 0	...	...	...	24 0	24 0	25 0	17 8	19 0	20 0	78 0	78 0	75 0	10 0	10 0	10 8	9 8	9 8	10 0
	Shimoga	10 8	10 8	11 9	11 9	11 9	12 10	12 10	12 10	12 10	14 11	14 11	16 3	27 5	27 5	31 8	...	...	...	38 6	38 6	35 3	24 2	24 2	23 2	480 0	480 0	480 0	10 8	10 8	10 8	10 8	10 8	10 8
	Kadur	12 0	12 0	14 0	13 0	13 0	15 0	13 0	13 0	19 0	14 0	4 0	21 0	...	...	...	...	...	...	30 0	32 4	40 0	20 0	22 0	26 0	64 0	64 0	64 0	...	...	...	11 0	11 0	11 0

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch.*)

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXV of 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 6th Dec. 1884. Total.	Receipts for week ending 6th Dec. 1884. Per mile open.	Total mean length open.	Receipts for week ending 5th Dec. 1885. Total.	Receipts for week ending 5th Dec. 1885. Per mile open.	Total receipts from 1st April to 6th Dec. 1884. Total.	Total receipts from 1st April to 6th Dec. 1884. Per mile open per week.	Total receipts from 1st April to 5th Dec. 1885. Total.	Total receipts from 1st April to 5th Dec. 1885. Per mile open per week	Total Increase in 1885-86.	Total Decrease in 1885-86.
			R	R		R	R	R	R	R	R	R	R
	Guaranteed.												
12th Dec. 1885	Oudh and Kohilkhand	594	86,856	146	608	1,02,092	168	34,27,211	172	38,27,972	177	4,00,761	...
12th ditto	Sind, Punjab and Delhi	704	2,44,543	347	704	2,49,500	354	72,91,085	282	93,31,264	372	20,40,179	...
12th ditto	Madras	861	1,38,810	161	861	1,40,243	163	47,96,195	156	51,13,493	167	3,17,298	...
12th ditto	South Indian	654	84,748	130	654	81,148	124	29,72,310	127	30,64,152	132	91,842	...
12th ditto	Great Indian Peninsula	1,504	6,35,145	422	1,504	8,75,501	582	2,21,52,873	412	2,30,15,734	431	8,62,861	...
12th ditto	Bombay, Baroda and Central India	461	2,39,987	520	461	2,57,736	559	76,06,951	462	85,03,212	519	8,96,261	...
	Total	4,778	14,30,089	299	4,792	17,06,220	356	4,82,46,625	284	5,28,55,827	311	46,09,202	...
	State.												
12th Dec. 1885	East Indian	1,509	8,80,344	583	1,515	9,57,396	632	2,79,92,009	519	3,12,92,679	581	33,00,670	...
5th ditto	Eastern Bengal	233	1,16,031	498	233	1,13,502	487	38,36,603	461	29,31,950	354	...	9,04,653
19th ditto	Nalhati	27	1,473	54	27	1,472	54	53,340	55	52,244	54	...	1,096
12th ditto	Northern Bengal	249	49,642	199	249	58,610	235	14,76,151	167	14,22,737	160	...	53,414
12th ditto	Kaunia-Dharla	37	3,521	95	37	2,448	66	97,336	74	85,620	65	...	11,716
19th ditto	Tirhoot	226	29,815	132	226	25,106	111	8,41,170	117	8,49,931	106	8,761	...
12th ditto	Patna-Gya	57	9,135	160	57	8,288	145	3,61,796	178	3,38,587	167	...	23,209
5th ditto	Cawnpore-Achnera	240	19,986	83	253	18,920	75	6,43,171	75	5,50,139	62	...	93,032
12th ditto	Dildarnagar-Ghazipur	12	1,177	98	12	1,057	88	31,837	74	31,179	73	...	658
19th ditto	Rajputana-Malwa (a)	1,260	2,76,222	219	1,411	3,30,000	234	85,01,895	189	1,06,14,067	211	21,12,172	...
12th ditto	Wardha Coal	45	15,279	340	45	16,707	371	3,99,131	248	3,54,166	221	...	44,965
12th ditto	Nagpur and Chhattisgarh	149	21,814	146	149	27,415	184	7,97,260	150	8,30,568	157	33,308	...
5th ditto	British Burma	254	30,126	119	327	30,878	94	13,22,360	156	12,37,527	116	...	84,833
19th ditto	Sindia	75	7,615	102	75	8,710	116	2,35,832	88	2,38,919	90	3,087	...
12th ditto	Punjab Northern	447	76,597	171	447	74,779	167	22,02,031	138	25,31,173	159	3,29,142	...
12th ditto	Indus Valley	660	1,96,613	298	660	1,99,200	302	52,44,599	223	79,33,057	338	26,88,458	...
12th ditto	Amritsar-Pathankot	66	4,564	69	66	5,336	81	1,47,136	67	2,01,129	85	53,993	...
5th ditto	Bareilly-Pilibhit	36	970	27	36	1,967	55	(b)2,809	10	48,746	38	45,937	...
12th ditto	Narainganj-Dacca-Mymensingh	...	...	...	86	2,235	26	...	...	61,009	35	61,009	...
12th Nov. 1885	Jorhat	...	...	...	...	(c)	...	...	...	(d)24,160	27	24,160	...
	Total	4,073	8,60,580	211	4,396	9,26,630	211	2,61,94,457	183	3,03,36,908	196	41,42,451	...
	GRAND TOTAL (Guaranteed and State)	10,360	31,71,013	306	10,703	35,90,246	335	10,24,33,091	279	11,44,85,414	302	1,20,52,323	...
	Gross Estimated Expenses	...	...	...	...	...	...	5,33,18,094	146	6,17,76,014	163	...	...
	Net Receipts	...	...	...	...	...	...	4,91,14,997	133	5,27,09,400	139	35,94,403	...
	Assisted Companies.												
5th Dec. 1885	Bengal Central	126	8,783	70	126	8,012	64	3,43,279	77	3,39,281	76	...	3,998
5th ditto	Rohilkhand and Kumaon	67	1,589	24	67	4,424	66	24,967	47	1,69,221	71	1,44,254	...
5th ditto	Assam	70	6,188	88	78	5,681	73	1,51,012	62	1,74,529	63	23,517	...
19th ditto	Southern Mahratta	214	7,557	35	315	21,567	68	1,58,696	34	6,40,449	66	4,87,753	...
12th ditto	Bengal and North-Western	75	1,830	24	303	22,590	75	62,217	25	(e)8,86,264	82	8,24,047	...
28th ditto	Tarakessur	...	...	...	...	(c)	...	...	...	(d)1,61,825	212	1,61,825	...
	Total	552	25,947	47	889	62,274	70	7,40,171	51	23,77,569	76	16,37,398	...
	Native States.												
12th Dec. 1885	Bhavnagar-Gondal	193	16,589	86	193	21,947	114	7,85,517	114	6,44,900	94	...	1,40,617
19th ditto	Jodhpore	44	1,484	34	64	4,300	68	49,772	32	1,18,601	52	77,829	...
12th ditto	Nizam's	121	15,842	131	121	21,232	175	6,61,312	153	7,81,028	181	119,716	...
12th ditto	Mysore	129	6,737	52	140	7,078	51	2,58,793	66	3,01,105	62	42,312	...
12th ditto	Rajpura-Patiala	16	635	40	16	1,039	65	(f)2,783	34	29,877	53	27,094	...
	Total	503	41,287	82	534	55,656	104	17,49,177	106	18,75,511	99	1,26,334	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*" audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.

(b) Total receipts from 12th October to 6th December 1884.

(c) Return not received.

(d) Total receipts from 1st April to 28th November 1885.

(e) Total receipts from 2nd April to 6th December 1884.

(f) Total receipts from 1st November to 6th December 1884.

FRED. FIREBRACE *Major, R.E.,*
Under-Secretary.

FORT WILLIAM,
The 31st December 1885.

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The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, TUESDAY, JANUARY 5, 1886.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 4th January, 1886:—

No. 1 of 1886.

A Bill for imposing a tax on income derived from sources other than agriculture.

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A Bill for imposing a tax on income derived from sources other than agriculture.

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Extent and commencement.

1. (*1*) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

(*2*) It shall come into force at once.

Repeal.

2. The enactments specified in the first schedule to this Act are repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "company" means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situate in British India or not:

(*2*) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control of management of any municipal or local fund:

(*3*) "pay" includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit under the Government or under a company or under a local authority or under any other public body or association not being a company; but it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure:

(*4*) "income" means income and profits accruing and arising in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any pay, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf:

(*5*) "year of assessment" means a year beginning on the first day of April:

(*6*) "Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class:

(*7*) "person" includes a firm and a Hindu undivided family:

(*8*) "defaulter" includes a company or firm making default under this Act;

(*9*) "Collector" means the chief officer in charge of the revenue-administration of a district, and in a presidency-town any officer whom the Local Government, by notification in the official Gazette, may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situate; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence:

(*10*) "principal officer," used with reference to a company or a local authority or any other public body or association not being a company, means—

(*a*) the secretary, treasurer, manager or agent of the company, authority, body or association; or

(*b*) any person connected with the company, authority, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof:

(*11*) "Part" means a Part of the second schedule to this Act: and

(*12*) "prescribed" means prescribed by the Governor General in Council by notification in the *Gazette of India*, or by the Governor General in Council or a Local Government by rules made under this Act.

CHAPTER II.

LIABILITY TO TAX.

Incomes liable to the tax.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the year beginning with the first day of April, 1886, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule.

Exceptions.

5. (*1*) Nothing in section 4 shall render liable to the tax—

(*a*) any rent or revenue derived from land which is used for agricultural purposes and is either assess-

ed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such; or

(*b*) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce; or

(*c*) any income derived from moveable or immoveable property solely employed for public charitable or religious purposes; or

(*d*) any income which a person enjoys as a member of a firm or of a Hindu undivided family when the firm or the family is liable to the tax; or

(*e*) any interest on stock-notes; or

(*f*) the pay of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose pay does not exceed five hundred rupees per mensem; or

(*g*) any person whose income from all sources is less than five hundred rupees per annum.

(*2*) Nothing in section 4 shall render chargeable, under Part I of the second schedule to this Act, the pay of any person in the service of the Government whose pay does not amount to one hundred rupees per mensem.

Power to make exemptions.

6. The Governor General in Council may, by notification in the *Gazette of India*, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

Mode of payment in case of Government officials and pensioners.

7. In the case of a person receiving any pay, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the pay, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof.

Mode of payment in case of servants and pensioners of companies and other associations.

8. (*1*) In the case of a person receiving any pay, annuity, pension or gratuity from a company or from a local authority or from any other public body or association not being a company, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the pay, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(*2*) If that officer does not deduct and pay the tax as required by sub-section (*1*), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(*3*) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any pay, annuity, pension or gratuity is subsequently paid to the person liable to the tax.

(*4*) The power to deduct under this section shall be without prejudice to any other mode of recovery.

Annual return by principal officer of company or association.

9. The principal officer of every company, and of every local authority, and of every other public body or association not being a company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(*a*) the name of every person receiving at the date of the return any pay, annuity or pension from the company, authority, body or association, as the case may be; and

(*b*) the amount of the pay, annuity or pension so received by each such person.

B.—Profits of Companies.

Annual statement of nett profits.

10. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him showing—

(*a*) in the case of a shipping company having ships engaged in trade between British India and any other country, the nett profits made by each of those ships during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March; and,

(*b*) in the case of any other company, the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March.

Power to require officers of companies to produce accounts.

11. (*1*) If the Collector has reason to believe that a statement delivered under section 10 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced, for the inspection of the Collector such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power.

(*2*) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions in this Act contained, that amount shall be payable accordingly.

C.—Interest on Securities.

Mode of payment of tax on interest on securities.

12. (*1*) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(*2*) If that person does not deduct and pay the tax as required by sub-section (*1*), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

Collector to determine persons chargeable.

13. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed.

Mode of making assessment.

14. (*1*) The assessment shall be made upon the income accruing to the person during the year ending on the day of the year next before the year of assessment on which his accounts have been usually made up, or on the thirty-first day of March last preceding.

(*2*) In the case of a person for the first time becoming chargeable under Part IV within the year of assessment, or within the year next before that year, the assessment shall be made according to an average of his income for such period as the Collector, under the circumstances, directs.

(*3*) In assessing under Part IV, in respect of income assessable under that Part, a person in the service of the Government, whose pay, by reason of its being less than one hundred rupees per mensem, is not chargeable under Part I, the Collector shall treat both the pay and the other income as chargeable under Part IV.

List of incomes under two thousand rupees.

15. (*1*) The Collector shall at the prescribed time in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

(*2*) The list shall be in the prescribed language or languages, and shall state in respect of every such person the following particulars, namely:—

(*a*) his name and the source or sources of the income in respect of which he is chargeable;

(*b*) the year or portion of the year for which the tax is to be paid;

(*c*) the place or places, district or districts, where the income accrues;

(*d*) the amount to be paid; and

(*e*) the place where, and the person to whom, the amount is to be paid.

(*3*) The list shall be filed in the office of the Collector before the prescribed date, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

(*4*) The list so filed shall be open to inspection at all reasonable times without any payment.

(*5*) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(*6*) The list to be prepared each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

Notices to persons with incomes of two thousand rupees and upwards.

16. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector

shall cause a notice to be served on him stating the particulars (*a*) to (*e*), both inclusive, mentioned in section 15, and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

Exceptions to the last two preceding sections.

17. (*1*) Notwithstanding anything contained in section 15 or section 16, the Local Government may make rules authorising or directing a Collector in specified cases, or classes of cases, to include in a list under section 15 any person who is liable to be served with a notice under section 16 instead of serving him with such a notice, and to serve a notice under section 16 on any person liable to be included in a list under section 15 instead of including him in such a list.

(*2*) Rules made under this section shall be published in the official Gazette.

Time and place of payment.

18. (*1*) Every amount specified as payable in a list or notice prepared or served under section 15 or section 16 shall be paid within the time, and at the place, and to the person, mentioned in the list or notice.

Trustees, Agents, Managers and Incapacitated Persons.

Trustees, guardians and committees of incapacitated persons to be charged.

19. A person being the trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot, and having the control of the property of the infant, married woman, lunatic or idiot, whether the infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

Non-residents to be charged in names of their agents.

20. Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

Receivers, managers, Courts of Wards, Administrators General and Official Trustees.

21. Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

Power to retain duties charged on trustees, &c.

22. When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV,

or when a receiver or manager appointed as aforesaid, a Court of Wards, Administrator General or Official Trustee is assessed under that Part in respect of income officially received,

the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

Provision for tax on occupying owners.

23. Owners of houses or lands occupying the same shall be chargeable in respect of the annual value thereof at nine-tenths of the full rent at which the houses or lands are worth to be let for the year.

CHAPTER IV.

REVISION OF ASSESSMENT.

Petition to Collector against assessment under Part IV.

24. (*1*) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

(*2*) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 15, or in the notice served under section 16, as the case may be. But the Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(*3*) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of plaints.

Hearing of petition.

25. The Collector shall fix a day and place for the hearing of the petition, and on the day and at

the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

Petition to Commissioner for revision.

26. Subject to the control of the Local Government, the Commissioner of the Division may, in his discretion, on the petition of any person deeming himself aggrieved by an order under section 11, sub-section (2), or section 25, call for the record of the case, and pass such order thereon as he thinks fit.

Power to summon persons to give necessary information.

27. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed; and may examine on oath the person so summoned and the petitioner, and may require either of them to produce any documents in his possession or power relating to the sources of the income to the assessment of which the petition relates:

Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

CHAPTER V.

Recovery of Arrears of Tax.

Tax when payable.

28. The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

Mode and time of recovery.

29. (1) In any case of default under this Act the Collector may either recover a sum not exceeding double the amount of the tax as if it were an arrear of land-revenue, or pass an order that a sum not exceeding double that amount shall be recovered from the defaulter:

Provided that, where a person has presented a petition under section 24, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(2) An order passed under sub-section (1) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters— XIV of 1882.

(a) sales in execution of decrees,

(b) arrest in execution of decrees for money,

(c) execution of decrees by imprisonment,

(d) claims to attached property, and

(e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code, sections 223 and 224.

(3) No sum payable under this Act shall be recoverable by any process whatsoever after the expiration of three months from the last day of the year in respect of which it is payable.

CHAPTER VI.

Supplemental Provisions.

Receipts.

Receipts and their contents.

30. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

(a) the date of the payment or recovery of the money;

(b) the amount paid or recovered;

(c) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;

(d) the year or part of the year for which the tax was payable;

(e) the place or places, district or districts, where the income accrues; and

(f) such other particulars, if any, as may be, prescribed.

Under-assessments and Over-assessments.

Correction of under-assessment.

31. (1) If the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt given to him under section 30 has been

overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a notice to be served on the person, stating the amount to be paid in respect of that source.

(2) The provisions contained in sections 16 and 18 and 24 to 27 (both inclusive) shall apply to the notice and regulate the procedure thereunder.

Correction of over-assessment.

32. (1) If, during or within two months from the end of the year for which an assessment under Part IV has been made, the person assessed proves to the satisfaction of the Collector that his income during that year will be or has been less than the sum on which the assessment under that Part was made, the Collector may cause the assessment made for the year to be amended as the case requires, and refund such sum, if any, as has been overpaid.

(2) If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or person or its or his representative in interest may apply to the Collector within three months after the end of the year, and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

Failure to make payments or deliver returns or statements.

33. (1) If a person fails—

(a) to deduct and pay any tax as required by section 8, sub-section (1), or section 12, sub-section (1), or

(b) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 9 or section 10, or

(c) to produce, or cause to be produced, on or before the date mentioned in a notice under section 11, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues:

(2) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

False statement in petition.

34. If a person makes a statement in a petition presented under section 24 which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

Prosecution to be at instance of Collector.

35. No person shall be proceeded against for an offence under section 33 or section 34 except at the instance of the Collector.

Sections 193 and 228 of Penal Code to apply to proceedings.

36. In sections 193 and 228 of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act. XLV of 1860.

Power to make Rules.

Power to make rules.

37. (1) The Governor General in Council may make rules consistent with this Act for the ascertainment of income liable to assessment and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

Bar of suits in Civil Court.

38. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Exercise of powers of Collector and Commissioner.

39. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.

Obligation to furnish information.

40. Every person shall be legally bound to furnish in the prescribed manner and at the prescribed time such information as any officer or person exercising all or any of the powers of a Collector under this Act may require from him for the purposes of this Act.

Service of notices.

41. (1) A notice under this Act may be served on the person therein named either by post or by the delivery or tender to him of a copy of the notice.

(2) If a notice is served by post, it shall be deemed to have been served at the time when it would be delivered in the ordinary course of post, and in proving the service it shall be sufficient to prove that the notice was properly addressed and put into the post.

(3) If the notice is to be served otherwise than by post, the service shall, whenever it may be practicable, be on the person named in the notice or, in the case of a firm or a Hindu undivided family, on some member thereof:

(4) But when the person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving-officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

Power to declare principal place of business or residence.

42. (1) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

[illegible] When a company or firm has several places of [illegible] in the territories subject to a single [illegible] ment, that Government may declare [illegible] shall, for the purposes of this Act, [illegible] e the principal place of business.

[illegible] a person has several places of resi- [illegible] ories subject to different Local Gov- [illegible] Governor General in Council may [illegible] of those places shall, for the purposes [illegible] e deemed to be his residence.

[illegible] person has several places of resi- [illegible] erritories subject to a single Local [illegible] hat Government may declare which [illegible] s shall, for the purposes of this Act, [illegible] e his residence.

[illegible] ers given by this section may be [illegible] d exercised by such officers as the [illegible] eral in Council or the Local Govern- [illegible] ase may be, appoints in this behalf.

Saving in favour of payers of pándhari and capitation taxes.

43. [illegible] person is in respect of any period liable to the tax under this Act, he shall not in respect of that period be assessed to the pándhari tax levied in the Central Provinces under Act XIV of 1867, or to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma under the Burma Land and Revenue Act, 1876.

II of 1876.

Indemnity.

44. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

Powers exercisable from time to time.

45. All powers conferred by or conferrable under this Act on the Governor General in Council or on a Local Government may be exercised from time to time as occasion requires.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878	The Madras License Act, 1878.	So much as has not been repealed.
Act No. III of 1880	An Act to amend Madras Act III of 1878 as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878	The Bombay License Act, 1878.	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(*See section 4.*)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any pay, annuity, pension or gratuity paid in British India by the Government, or by a company, or by a local authority, or by any other public body or association not being a company, to any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person. 2. Any pay, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.	(*a*) If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards—five pies in the rupee. (*b*) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem—four pies in the rupee.

PART II.

PROFITS OF COMPANIES.

1. Profits of a shipping company having ships engaged in trade between British India and any other country.	Five pies in the rupee on one moiety of the nett profits made by each of those ships during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March.
2. Profits of any other company.	Five pies in the rupee on the whole of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March.

PART III.

INTEREST ON SECURITIES.

Interest becoming due on or after the first day of April, 1886, and payable in British India, on— (*a*) promissory notes, debentures, stock or other securities of the Government of India, not being stock-notes, or (*b*) bonds or debentures charged by the Imperial Parliament on the revenues of India, or (*c*) stock or debentures of, or shares in, railway or other companies, the interest whereon has been guaranteed by the Secretary of State for India in Council, or (*d*) debentures or other securities for money issued by or on behalf of a local authority.	Five pies in the rupee on such interest, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. 500, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee.

PART IV.

OTHER SOURCES OF INCOME.

Any source of income not included in Part I, Part II or Part III of this schedule.	(*a*) If the annual income is assessed at— not less than Rs. 500 but at less than Rs. 750 the tax shall be Rs. 10 " " " 750 " " " 1,000 " " 15 " " " 1,000 " " " 1,250 " " 20 " " " 1,250 " " " 1,500 " " 28 " " " 1,500 " " " 1,750 " " 35 " " " 1,750 " " " 2,000 " " 42 (*b*) If the annual income is assessed at Rs. 2,000 or upwards,—five pies in the rupee on the income.

THE THIRD SCHEDULE.

FORM OF PETITION.

(*See section 24.*)

TO THE COLLECTOR OF

The *day of* *188* .

The petition of *A. B.* of

SHEWETH as follows—

1.—Under Act No. of 1886, your petitioner has been assessed in the sum of rupees for the year commencing the first day of April 188 .

2.—Your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits, and the place or places at which such income or profits accrues or arise*] for the year ending the day of last were rupees , as will appear from the documents of which a list* is presented herewith.

3.—Such income and profits actually accrued and arose during a period of months and days [*here state the exact number of months and days in which the income and profits accrued and arose*].

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [*or* that he may be declared not to be chargeable under the said Act].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

* *This list, if the petitioner so wishes, may be presented in a sealed envelope.*

STATEMENT OF OBJECTS AND REASONS.

IT having been found necessary to have recourse to legislation for the purpose of increasing the public revenues, it has been decided to extend the existing License Tax to offices, employments and professions, and, generally, to make liable to assessment all incomes derived from sources other than agriculture.

The existing License Tax Acts are repealed and a single Act for all India is substituted.

The rate of the tax has been slightly raised, and the area of its incidence has been, as above stated, extended; but the principles of the License Tax are closely followed in the case of annual incomes below Rs. 2,000, and the procedure and machinery for assessment and collection are maintained in the case of all incomes so far as is consistent with the altered conditions of the tax.

A. COLVIN.

The 4th January, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 2.] CALCUTTA, SATURDAY, JANUARY 9, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

The Lahore Tramways Act, 1886.

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

Bill to amend Act XXXVI of 1858.

A Bill for imposing a tax on income derived from sources other than agriculture.

SUPPLEMENT No. 2.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 8th January, 1886.

No. 3.—APPOINTMENT.—Lieutenant-Colonel H. C. E. Ward, Deputy Commissioner, 2nd Class, in the Central Provinces, to be Deputy Commissioner of the 1st Class.

PORT BLAIR.

The 8th January 1886.

No. 14.—The services of Surgeon S. F. Bigger are replaced at the disposal of the Military Department.

A. MACKENZIE,
Secretary to the Government of India.

INDIAN EMPIRE.

ERRATUM.

Fort William, the 8th January, 1886.

No. 2*I.E.*—In Notification, No. 1*I. E.*, of the 1st January, 1886, *for* "Assistant Inspector of Schools, Rajshahi Division, Bengal," *read* "Deputy Inspector of Schools in British Sikkim, on special duty."

By order of the Grand Master,
H. M. DURAND,
Secretary to the Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 5th January, 1886.

No. 12 *G.*—Surgeon P. D. Pank, Officiating Civil Surgeon of Bickaneer, is confirmed in that appointment.

The 7th January, 1886.

No. 30 *G.*—Surgeon-Major E. Lawrie, M.B., Officiating Residency Surgeon at Hyderabad, is confirmed in that appointment, with effect from the 20th October, 1885, *vice*, Brigade Surgeon T. Beaumont, M.D., retired.

The 8th January, 1886.

No. 39*G.*—Mr. R. I. Bruce, C.I.E., Officiating Resident of the 2nd class, reverts to Political Agent of the 1st class, sub. *pro tem.*, with effect from the 24th December, 1885, the date on which he relinquished charge of the office of Governor-General's Agent in Baluchistan. Mr. Bruce is posted as Political Agent at Thal-Chotiali.

No. 41 *G.*—The following changes are made in the graded list of the Political Department:—

Promotions.

Consequent on the appointment of Captain W. H. C. Wyllie, C.I.E., Political Agent of

the 3rd class, to be a temporary Additional Political Agent of the 1st class, with effect from the 24th October, 1885—

Mr. L. W. King, Officiating Political Agent of the 3rd class, to be a Political Agent of the 3rd class, sub. *pro tem.*

Lieutenant W. E. Evans-Gordon, Officiating Political Assistant of the 1st class, to be a Political Assistant of the 1st class, sub. *pro tem.*

Consequent on the appointment of Major H. Wylie, C.S.I., Political Agent of the 3rd class, to be a temporary Additional Political Agent of the 1st class, with effect from the 24th October, 1885—

Captain H. L. Ramsay, Officiating Political Agent of the 3rd class, to be a Political Agent of the 3rd class, sub. *pro tem.*

Lieutenant W. H. Cornish, Officiating Political Assistant of the 1st class, to be a Political Assistant of the 1st class, sub. *pro tem.*

Consequent on the appointment of Major F. A. Wilson, Political Agent of the 2nd class, to be Boundary Settlement Officer, Meywar-Tonk Border, with effect from the 27th November, 1885—

Mr. F. T. Hewson, Officiating Political Agent of the 2nd class, to be a Political Agent of the 2nd class, sub. *pro tem.*

Reversions.

Consequent on the reversion of Lieutenant-Colonel J. Biddulph, Officiating Resident of the 2nd class, to his substantive grade of Political Agent of the 2nd class, with effect from the 27th November, 1885—

Major N. C. Martelli, from Officiating Political Agent of the 2nd class, to Political Agent of the 3rd class, sub. *pro tem.*

Captain H. L. Ramsay, from Political Agent of the 3rd class, sub. *pro tem.*, to Political Assistant of the 1st class, sub. *pro tem.*

Mr. E. G. Colvin, from Officiating Political Assistant of the 1st class, to Political Assistant of the 2nd class, sub. *pro tem.*

Lieutenant L. S. Newmarch, from Political Assistant of the 2nd class, sub. *pro tem.*, to Political Assistant of the 3rd class, sub. *pro tem.*

INTERNAL.

The 7th January, 1886.

No. 65 *I.*—With reference to, and in modification of, the Notification by the Government of India in the Foreign Department, No. 108 I.-J., dated the 18th May, 1881, it is hereby notified that the cession of criminal jurisdiction to the British Government by the Thakur Saheb of Bhavnagar is suspended as regards that portion of the lands forming the Bhavnagar-Gondal Railway (including the lands occupied as stations and out-buildings and for other purposes connected with the Railway) situated within the Bhavnagar Dock Estate, that is to say, within that portion of the line which runs from the Bhavnagar Station at Bhavnagar to the Bandar.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS, &C.

SAVINGS BANKS.

Calcutta, the 4th January 1886.

No. 33.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

The Governor-General in Council has had for some time under consideration the expediency of continuing, in the same place and for the same purpose, the dual system of the District and the Post Office Savings Banks. His Excellency in Council has now decided that the District and the Post Office Savings Banks should be amalgamated, and that the Post Office organisation being more widely spread and more convenient for the public than the Treasury system, the District Savings Banks should be closed and their accounts transferred to the Post Office Savings Banks. The Government District Savings Banks will accordingly be closed, with effect from the 1st April 1886. Any balances in the District Savings Banks on the date of closing will be transferred to the Post Office Savings Banks. From the date of the receipt of the present orders no new accounts should be opened in any District Savings Bank. Any person wishing to open an account in a District Savings Bank should be directed to apply to a Post Office Savings Bank. Depositors having accounts in District Savings Banks can, in the interval which will elapse before those Banks are closed, apply for the transfer of their accounts to some Post Office Savings Bank under the rules which are now in force for such transfers. The Comptroller and Auditor General and the Director General of the Post Office are authorised to take measures calculated to encourage voluntary transfers of the above nature.

ORDERED, that the Resolution be communicated to the Comptroller and Auditor General and the Director General of the Post Office of India for information and for the issue of further necessary orders.

Ordered also, that the Resolution be published in the *Gazette of India* for general information.

LEAVE AND APPOINTMENTS.

The 8th January 1886.

No. 100.—Mr. H. J. Brereton, having returned from furlough, resumed charge of the duties of Assistant Accountant General, North-Western Provinces and Oudh, before noon, on the 30th December, 1885.

No. 111.—The following grade promotions and reversions of officers of the Accounts Department in December 1885, are hereby notified:—

With effect from the 1st December 1885, in consequence of the return from leave on medical certificate of Mr. J. Taylor—

Mr. C. E. Crawley to revert to his substantive appointment as Enrolled Officer, class V.

Mr. G. D. Pudumjee to revert to his substantive appointment as Enrolled Officer, class VI.

With effect from the 5th December 1885, in consequence of the departure on furlough of Mr. O. T. Barrow—

Mr. C. E. Crawley to officiate as Enrolled Officer, class IV.

Mr. G. D. Pudumjee to officiate as Enrolled Officer, class V.

With effect from the 7th December 1885, in consequence of the departure on privilege leave of Babu Rajaninath Ray—

Babu Ishan Chandra Basu to officiate as Enrolled Officer, class IV.

Mr. W. D. F. Cowley to officiate as Enrolled Officer, class V.

With effect from the 30th December 1885, in consequence of the return from furlough of Mr. H. J. Brereton—

Mr. H. J. Brereton to officiate as Enrolled Officer, class IV.

Babu Ishan Chandra Basu to revert to his substantive appointment as Enrolled Officer, class V.

Mr. W. D. F. Cowley to revert to his substantive appointment as Enrolled Officer, class VI.

CODES.

The 7th January 1886.

No. 71.

CIVIL LEAVE CODE.

Page 167.

Section 67

For the first seven lines of rule 3 under this Section, substitute the following:—

"The allowances of a Military Officer subject to Military Rules during subsidiary leave, are regulated as if he were subject to Civil Rules."

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL STAMPS.

REMISSIONS, &C.

The 5th January 1886.

No. 31.—In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to remit, prospectively and retrospectively, the duty chargeable on any lease, granted by the Government under rules made under Section 31 of the Indian Forest Act, 1878, or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola Taluka of the District of Ahmednagar in the Presidency of Bombay, namely:—

Ghatghar.	Kumshet.
Uddavne.	Ambit.
Pángre.	Pachnai.
Shinganvádi.	Lohâli Kotul.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 8th January, 1886.

APPOINTMENTS.

No. 12.—STAFF CORPS—

The undermentioned officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Secretary of State for India:—

Lieutenant Edward Charles Ryall, Royal Irish Regiment, Officiating Wing Officer, 4th Goorkha Regiment,—4th July, 1884.

No. 13.—With reference to G. G. O. No. 661 of 1885, Lieutenant C. W. Wilkieson, Cheshire Regiment, is posted to the Madras, and Lieutenant C. F. T. Murray, South Staffordshire Regiment, to the Bombay, Staff Corps.

No. 14.—ADJUTANT-GENERAL'S DEPARTMENT—

Lieutenant-Colonel N. R. Stewart, Deputy Assistant Adjutant-General, to be Assistant Adjutant-General, *vice* Colonel A. G. Handcock whose tenure of appointment has expired. Dated 16th December, 1885.

Captain E. A. Young, Bengal S. C., Squadron Commander, 19th Bengal Lancers, to be Deputy Assistant Adjutant-General, *vice* Lieutenant-Colonel Stewart. Dated 16th December, 1885.

No. 15.—GARRISON INSTRUCTION STAFF IN INDIA—

In G. G. O. No 647 of 1885, *for* Major F. B., *read* Major H. B. Moffat.

No. 16.—ORDNANCE DEPARTMENT—

Major W. M. Campbell, R.A., *Additional* Commissary of Ordnance, 2nd class, is brought on the permanent establishment in that class, *vice* Major F. C. Nicolas, R.A., resigned.

Lieutenant F. A. L. Powell, R.A., 3rd Subaltern, No. 3 Mountain Battery, Punjab Frontier Force, to be Officiating Commissary of Ordnance, 4th class, *vice* Lieutenant A. L. M. Turner, R.A., appointed temporary Commissary of Ordnance, 3rd class. Dated 31st December, 1885.

No. 17.—PUNJAB FRONTIER FORCE—

1st Sikh Infantry.

Lieutenant C. E. H. Connell, Officiating Wing Officer, on probation, 6th Madras Infantry, to be Officiating Wing Officer, on probation, *vice* Captain A. C. Bunny. Dated 11th December, 1885.

No. 18.—HYDERABAD CONTINGENT—

No. 3 Field Battery.

Lieutenant W. H. S. Earle, R.A., Supernumerary Subaltern, No. 4 Field Battery, to be Subaltern. Dated 4th November, 1885.

No. 19.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

Mr. John Henry Ellis, to be Captain, *vice* W. J. Gardiner, resigned.

Mr. William Conrad Rabeholm, to be Lieutenant, *vice* D. Gardener, resigned.

Cachar and Sylhet Mounted Rifles.

Major J. Knox Wight, to be Lieutenant-Colonel.

Captain A. Milne, to be Major.

FURLOUGH AND LEAVE.

No. 20.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Major and Brevet Colonel E. Stedman, Bengal S. C., Commandant, 23rd Bengal Infantry, (p. a.) for 182 days, under rule IX of the regulations of 1868.

Major and Brevet Lieutenant-Colonel J. M. Heywood, R.E., Superintending Engineer, 1st class, Officiating Chief Engineer and Joint Secretary, Public Works Department, Punjab, (p. a.) for two years, under rule IX of the regulations of 1868.

Major W. J. Heaviside, R.E., Deputy Superintendent, 2nd grade, Survey of India, (p.a.) for 347 days, under rule IX of the regulations of 1868.

Major J. Corse-Scott, Bengal S. C., Wing Commander, 4th Bengal Infantry, (p. a.) for one year, under rule IX of the regulations of 1868.

Major J. Burne, Bengal S. C., Wing Commander and 2nd-in-Command, Bhopal Battalion, (p. a.) for one year and 265 days, under rule IX of the regulations of 1868.

Captain C. Hoskyns, R.E., Executive Engineer, 2nd grade, Public Works Department, (p. a.) for 182 days, under rule IX of the regulations of 1868.

Captain P. R. Bairnsfather, Bengal S. C., Squadron Commander, 14th Bengal Lancers, (p. a.) for one year, under rule I of the regulations of 1875.

Captain A. W. Jamieson, Bengal S. C., Wing Commander, 7th (Duke of Connaught's Own) Bengal Infantry, (m. c.) for one year, under rule VI of the regulations of 1875.

Captain M. I. Gibbs, Bengal S. C., Wing Officer, 31st Bengal Infantry, (p. a.) for 252 days, under rule I of the regulations of 1875.

Lieutenant I. Eardley-Wilmot, Bengal S. C., Squadron Officer, 18th Bengal Cavalry, (p. a.) for 307 days, as residuary furlough, under the regulations of 1875.

Sub-Conductor C. Manley, Quartermaster-General's Office, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 21.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Conductor H. Macartney, Public Works Department, (m. c.) for six months.

Sub-Conductor J. Donovan, Public Works Department, (m. c.) for three months.

Assistant Apothecary R. Nugent, (u. p. a.) for six months, without pay.

LONDON GAZETTE.

No. 22.—The following extracts are published for general information :—

"*London Gazette,*" *dated the 8th December, 1885, pages 5934 and 5938.*

War Office, December 8th, 1885.

The Queen has been pleased to give orders for the following promotion in the Most Honourable Order of the Bath :

To be an Extra Member of the Military Division of the second class, or Knights Commanders of the said Most Honourable Order, *viz.*:—

Major-General Harry North Dalrymple Prendergast, C.B., V.C.

India Office, December 7th, 1885.

The Queen has been graciously pleased to nominate and appoint General Sir Donald Martin Stewart, Bart., G.C.B., C.I.E., late Commander-in-Chief of Her Majesty's Forces in the East Indies, to be an Extra Knight Grand Commander of the Most Exalted Order of the Star of India.

WAR OFFICE, PALL MALL,
8th December, 1885.

MEMORANDA.

* * * * *

Deputy Commissary and Honorary Captain Nathaniel Spencer, retired, Madras Establishment, has been granted the honorary rank of Major. Dated 23rd September, 1885.

INDIAN STAFF CORPS.

To be transferred to the Unemployed Supernumerary List :—

Colonel James Kempt Couper, Bengal. Dated 2nd November, 1885.

INDIAN LOCAL SERVICE.

To be transferred to the Unemployed Supernumerary List :—

Major-General Jonathan Augustus Spry Faulknor, Bombay Infantry. Dated 6th November, 1885.

Colonel Stanley de Burg Edwardes, C.B., Bombay Infantry, to be Major-General. Dated 6th November, 1885.

PROMOTIONS.

No. 23.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Lieutenant-Colonel Arthur Robert Chapman, Bengal S.C.,—4th January, 1886.

Lieutenant-Colonel John Pyne Grant, Bombay S.C.,—4th January, 1886.

BENGAL STAFF CORPS.

To be Major.

Captain and Brevet Major William Hill,—5th January, 1886.

BENGAL ARMY.

To be Lieutenant-Colonels.

Major Henry Edgcumbe Eliot, General List, Infantry,—4th January, 1886.

Major Alfred Reginald Wilkinson, General List, Infantry,—4th January, 1886.

Major Francis Henry Thomas, General List, Infantry,—4th January, 1886.

No. 24.—NATIVE ARMY—

4th Bengal Cavalry.

Jemadar Kuddum Khan, to be Ressaidar and Woordie-Major; Kote-Duffadar Mahomed Guffoor Khan, to be Jemadar, *vice* Ressaidar and Woordie-Major Roostum Ali Khan, transferred to the 17th Bengal Cavalry, with effect from the 8th September, 1885.

13th Bengal Lancers.

In G. G. O. No. 657 of 1885, for "Hyder Singh," read, Hyder Shah.

17th Bengal Cavalry.

Duffadar Saadat Khan, from the 6th Bengal Cavalry, to be Jemadar, with effect from the 8th September, 1885.

No. 25.—PUNJAB FRONTIER FORCE—

2nd Punjab Cavalry.

Jemadar Bahadur Khan to be Ressaidar, Kote-Duffadar Mahomed Hassan to be Jemadar, on augmentation, with effect from the 18th September, 1885.

RETIREMENTS.

No. 26.—Brigade-Surgeon George Alder Watson has been permitted to retire, with effect from the 7th December, 1885, subject to Her Majesty's approval.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 27.—With reference to G. G. O. No. 546 of 1885, the promotion of Lieutenant C. D. Learoyd, R.E., to Assistant Engineer, 1st Grade, sub *pro tem.*, is antedated to the 17th February, 1885.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 1.—Mr. Cecil Rooke Ford has been appointed by the Secretary of State for India a 3rd Grade Officer in the Indian Marine, with effect from the 18th November, 1885.

DISMISSALS.

No. 2.—Assistant Engineers John Marr, James Johnstone, and Andrew Bannerman, Her Majesty's Indian Marine, are dismissed the service.

FURLOUGH AND LEAVE.

No. 3.—Second Grade Officer C. F. Wight, Her Majesty's Indian Marine, has been granted an extension of furlough (m. c.) for 6 months, by the Secretary of State for India.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 8th January, 1886.

Statement of Deposits on account of Estates between the 5th December, 1885, and the 8th January, 1886.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Thomas Marshall* .	Store Sergeant.	Ordnance Department.	7th July, 1885	Intestate .	537 11 3	...	8th March, 1886.
Ralph Broughton .	Lieutenant.	9th Lancers	17th July, 1885	Intestate .	3 0 0		

* *Next-of-kin*—
Brother—William Marshall.
Address—London.
Sister—Christina Gilbert.
Address—13, Phœnix Street, Soho, London.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 4th January 1886.

No. 1.—With reference to Public Works Department Notification No. 180, dated 6th July 1885, Mr. T. Wood, Stock Verifier for State Railways, is transferred from the Establishment under the control of the Chief Commissioner, Central Provinces, to that under the Director General of Railways.

The 6th January 1886.

No. 2.—Messrs. M. M. C. Murzban and T. G. Acres, Superior Revenue Establishment of State Railways, Traffic Department, Candidate Class, are transferred, in the interests of the public service, from the Establishment under the control of the Government of Bombay to that under the Director General of Railways.

No. 3.—Mr. H. Phillips, Assistant Engineer, 1st Grade, sub. *pro tem.*, Bengal, is temporarily transferred, in the interests of the public service, to Beluchistan.

This cancels that portion of Public Works Department Notification No. 329, dated 10th December 1885, which relates to Babu Kally Podo Sen.

TELEGRAPH.

The 7th January 1886.

No. 4.—Mr. T. Y. Johnstone, 1st Grade Clerk, Persian Gulf Section, Indo-European Telegraph Department, is appointed to officiate as Assistant Superintendent, with effect from the 27th November 1885.

W. S. TREVOR, *Colonel, R.E.,*

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 9, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

	R	a.	p.
Subscription for *Gazette* and Supplement per annum	15	0	0
Postage	5	8	0
Subscription for Supplement only .	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* .	0	8	0
For a single copy of the Supplement	0	4	0

Postage on single copies varies according to weight.

Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

BANK OF BENGAL.

NOTICE.

Calcutta, the 2nd January 1886.

The Directors have made the following changes in the Bank's Establishment:—

Mr. John Gordon, Chief Accountant and Deputy Secretary, has, on return from leave, resumed his appointment.

Mr. E. M. Slater, Agent at Bombay, has, on return from leave, resumed charge of the Agency.

Mr. D. Fraser has been appointed Agent at Dacca.

R. HARDIE,
Secy. & Treasurer.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 4th January 1886.

No. 10.—Surgeon A. Dane, M.D., held charge of the Sehore Treasury, in addition to his own duties as Medical Officer of the Bhopal Battalion and Agency, from the forenoon of the 5th November to the afternoon of the 7th December 1885, during the absence, on duty, of the Political Agent and Commandant, Bhopal Battalion.

By Order,

L. S. NEWMARCH,

for *1st Asst. Agent to the Govr. Genl. for Central India.*

AGENT TO THE GOVERNOR GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 29th December 1885.

No. 3918 *G.*—No. 563 Sub-Hospital Assistant Rahmat Oollah, attached to the Deolie Irregular Force, is granted sixty days' leave of absence, with effect from the 2nd January 1886.

By Order,

E. G. COLVIN,

1st Asst. Agent to the Govr. Genl., Rajputana.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.—ESTABLISHMENT.

Calcutta, the 29th December 1885.

No. 172.—With reference to Public Works Department Notification No. 336, dated the 16th December 1885, Mr. J. Tait, Executive Engineer, 3rd Grade, sub. *pro tem.*, is posted to the Bolan State Railway.

The 31st December 1885.

No. 173.—With reference to Public Works Department Notification No. 345, dated the 24th December 1885, Mr. M. McInerney, Class III of the Superior Revenue Establishment of State Railway Stores Department, is posted to the North-Western Railway.

The 4th January 1886.

No. 1.—With reference to Public Works Department Notification No. 344, dated the 24th December 1885, Mr. B. P. Milsom, Executive Engineer, 3rd Grade, is posted to the Bellary-Kistna State Railway.

H. F. HANCOCK, *Major-Genl., R.E.,*

Offg. Director-General of Railways.

Statement of Silver Balance in the Calcutta Mint for the week ending 6th January 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 30th December 1885 .	9,07,782	
Value of Government silver in the Mint on the same date .	14,93,503	24,01,285
ADD—		
Silver received by the Mint during the week on account of the Currency Department	99,037	
Ditto ditto Government	...	99,037
		25,00,322
DEDUCT—		
New coin paid to Reserve Treasury during the week .	6,00,000	
Petty items issued for miscellaneous purposes . . .	476	6,00,476
Balance on the evening of the 6th January 1886 . . .	...	18,99,846
The Balance comprises—		
Silver held on account of the Currency Department .	2,21,791	
Ditto ditto Government	16,78,055	18,99,846
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	28,89,550	
Ditto ditto Government	...	28,89,550

R. V. RIDDELL, *Major, R.E.,*

Master of the Mint.

CALCUTTA MINT,

The 7th January 1886.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
W18	N 4—15807	50	Munshi Safdar Husain Khan, Hardoi.
	„ —15809	50	

ALLAHABAD,

The 6th January 1886.

A. H. ANTHONY,

Asst. Accountant Genl., In charge of Paper Currency Office.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
1885.		R	
W21	M 76—40067	1,000	Mansa Ram, Ludhiana.
	„ —40070	1,000	
	„ —35772	1,000	
W22	M 76—70866	1,000	Ackareem Kengar, Bombay.
	„ —56146	1,000	

BOMBAY,

The 29th December 1885.

L. E. PRITCHARD,

for *Assistant Commissioner.*

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st December 1885.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent Portion.	TOTAL.			
Balance of 15th December 1885 .	54,100	13,72,587	27,49,600	2,19,85,600	91,74,800	2,55,12,000	2,32,17,800	8,40,12,387	44,04,000	79,06,900	9,58,23,800	10,81,34,700	1,23,000	32,200	19,23,56,387
Add—															
Amount enfaced at Madras between 16th and 31st December 1885 . .	...	...	3,400	27,100	1,600	...	...	32,100	...	...	20,200	20,200	...	...	52,300
Amount enfaced at Bombay between 16th and 31st December 1885 . .	...	...	...	10,000	...	6,000	1,000	17,000	...	...	3,500	3,500	...	...	20,500
Amount enfaced at Calcutta between 16th and 31st December 1885 . .	...	...	...	7,500	...	37,700	1,500	46,700	10,000	...	4,000	14,000	...	...	60,700
	54,100	13,72,587	27,53,000	2,20,30,200	91,76,400	2,55,55,700	2,32,20,300	8,41,08,187	44,14,000	79,06,900	9,58,51,500	10,81,72,400	1,23,000	32,200	19,24,89,887
Deduct—															
Amount written off in the London Registers . .	...	2,560	...	46,200	20,300	96,400	21,100	1,86,560	...	60,000	3,98,100	4,58,100	...	...	6,44,660
Balance on 31st December 1885	54,100	13,70,027	27,53,000	2,19,84,000	91,56,100	2,54,59,300	2,31,99,200	8,39,21,627	44,14,000	78,46,900	9,54,53,400	10,77,14,300	1,23,000	32,200	19,18,45,227

NOTE.—From 9th June 1867 to 31st October 1885 enfaced from India 5,163 lakhs re transferred from London 4,571 lakhs.
" 1st Nov. 1885 to 15th Nov. " " " 4 " " " 16 "
" 16th " " to 30th " " " " 5 " " " 16 "
" 1st Dec. " to 15th Dec. " " " " 6 " " " 9 "
" 16th " " to 31st " " " " 1 " " " 6 "

5,179 lakhs. 4,618 lakhs.
4,618 "

Balance against India . 561 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 2nd January 1886.

R. HARDIE,
Secretary and Treasurer.

Report of a Deserter from the 2nd Battalion, Leicestershire Regiment of Foot, dated at Lucknow, this 6th day of January 1886.

Number, Rank, and Name.—No. A.R.—960, Private Walter Scott, *alias* Greany.
Age,—21 years 6 months.
Size,—5 feet 5 inches.
Colour of—
Complexion, sallow; Hair, fair; Eyes, grey.
Date of Desertion,—3rd January 1886.
Place of Desertion,—Lucknow.
Date of Enlistment,—10th July 1884.
At what Place Enlisted,—Aldershot.
Parish and County in which Born,—Hever, Co. Glamorgan,
Marks,—None.
Trade,—Carpenter.
Coat or Jacket,— } Regimentals.
Waistcoat,— } Regimentals.
Breeches or Trowsers,— } Regimentals.
REMARKS,—Has deserted twice previously. On furlough.
Under 2 years' service.

CECIL M'PHERSON, *Colonel,*

Comdg. 2nd Battn., Leicestershire Regt.

NOTICE.

Blank Cheque Book No. 17226 of the Public Works Department having been lost, Treasury Officers are requested not to cash any cheque bearing the number of the Book.

T. G. W. CONCANNON,

for *Engineer-in-Chief,*

Benares-Cuttack & Pooree Railway Surveys.

The 30th December 1885.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 8th December 1885.

EXCHANGE OF PARCELS WITH MALTA.

From the 1st of January 1886, parcels will be received at any Indian Post Office for transmission to *Malta.*

2. The limit of weight for such parcels will be 7 pounds.

3. The rate of postage, and the conditions as to size, contents, value, customs declarations and manner of posting generally, will be the same as those prescribed for parcels addressed to the United Kingdom and intended for delivery through the British Post Office.

L. G. WAIT,

Asst. Director General of the Post Office of India.

Unclaimed letters held in the Calcutta General Post Office on 7th January 1886.

Bunbury, C. E. F.
Callander, Mrs.
Charter, Samuel.
Cuffe, Surg.-Major.
Cumberland, S.
Freeman, W. F.
Frick, J.
Harvey, G.
Hembrough, Miss.
Jones, Rev. P. J.
Kribs, H. F.
Leane, A. L.
Lebarbier, Monsieur.
Roecliffe, R. H.
Ryland, Capt.
Seston, S.
Shaw, T. J.
Standford, Col.
Stevenson, James.

Letters marked "Care of Post Office."

A. B.
Adcock, H.
Allen, Louis.
Anderson, Miss Wright
Aniacko, L. A. C.
Atkinson, Mrs. T.
Atkinson, Thos.
A. S. 27.
Baggs, W. H.
Barclay, J. J. T.
Barnett, Mrs. E.
Bateman, S. H.
Batt, E. W.
Bennett, J. B.
Best, D.
Blondi, Felecia.
Bogle, Miss.
Bracken, J. M.
Brown, Rev. J. J.
Bruce, T.
Burke, Master W. T.
C. A. L.
Catter, A.
Cavanagh, J.
Clift, H. W.
Cohen, Miss Fanny.
Crawhall, Hugh.
Cumberland, Mrs. S.
"Dee."
Dodd, C. B. N.
E.
Easton, Percy H.
Eden, Colonel.
Ellis, Mrs. Jus.
Evezard, E.
Finkler, Moritz.
Flinsch, Ferdinand.
Fraiser, H.
Fraser, James.
Franklin, R. O.
Freise, C.
Freshfield, E.
Geary, Gratton.
G P. O.
Gibbs, J.
Gilmour, Capt. D. C.
Goldbergh, H.
Gordon, George.
Gow, Mrs.
Gow, J. F.
Greenhill, E. G.
Greig, J.
Gusture, Esq.
Harward, A. E.
Hay, Major E.
H H.
Heath, Mrs.
Henderson, Joseph.
Henstrom, E. W.
His Highness Maharajah of Hutwa.
Hobbs, J.
Horsford, Mr.
Howie, J. W.
Irvine, Esq.
Jessie.
"Jute Spinner."
K P M.
Kellner, E. R.
King, Rev. A. F.
Kirkbride, J.
Knight, Capt. M. J.
Krrakhaman, S.
Lettier, James.
Low, Rev. H. F.
Lowe, Mrs.
MacDougall, D.
Mattin, Mrs.
May, J. A.
McNeil, Daniel.
Meikiejohn, Dr. L. M.
Menzies, W. D.
"Midas."
Miraglia, Guisepee.
Morgan, Mrs J. H.
Murdock, Mrs.
Newman, C. F.
"Nemo."
Noel, L. A.
Norris, H.
Palmer, Col. A. P.
Page, George.
Paterson, Dr. Geo.
Pearson, J.
Penrose, Miss.
Philips, Henry.
Pierotti, Nicolao.
Pike, H. R.
Powell, W. G. N.
R. B.
Rand, Rev. W.
Rateaux, Calcraf.
Richards, H A.
Robinson, F. A.
Robinson, Miss C.
Robinson, W.
Rode, Capt. J.
Rodgers, J.
Sawyer, Chas. H.
Scobell, S. E.
Scott, C. E. C.
Scott, John.
Shepperson, W.
Silcock, J.
Smith, F. E., Mrs.
Stamton, C.
Stevens, H. W.
Steward, Campbell.
Stuart, Miss.
Stuart, C. S.
Symons, W. S.
Talbot, Mrs. H. B.
Thiband, P. T.
Thorpe, Sydney.
Thurman, W. A.
Tighe, James.
Tudor, T. G.
Tulloch, H.
Tyrrell, David.
Vab, Mrs.
Walker, P. C.
Walters, G. H.
Watson, G.
Webster, Fred.
Webster, T. E.
Whitworth, Henry.
Wittelstraus, W.
X. X. A.

Registered Letters.

Harris, Ashley.
Nilson, Mrs.
Roe, Lt. R. J.
Savi, H. N.
Sternbergh, M.
Sutherland, Esq.
Wilson, Mrs.

E. HUTTON,

Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 4th January 1886.

Blessley, Miss.
Cameron, Sergt. R. R.
Commissariat Agent.
Davies, F. E.
DeCosta, P.
Dulland, M.
Ferris, Sergt. T.
Fisher, J H.
Foley, Rev. T.
Fowler, T.
Gordon, Col. W. R.
Hart, H.
Hay, T. Napier.
Hemfress, G.
Henderson, Col.
Henry, Esq.
Kennedy, W. G.
Khoirudin, S. K.
Nicholls, H.
Nixon, Capt. E. B.
O'Connor, E. P.
Quinlan, Rev. A. R.
Riddal, Capt. W.
Rushton, H. D.
Spens, Lt.
Sherlock, T.
Smith, Mrs. M. A.
Taylor, Major T. O. S.
Walker, A. H.

A. P. GHOSAL,

Postmaster, Barrackpore.

The 9th January 1886.

SEA AND FOREIGN MAILS.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886.	
Madras and Ceylon	9th Jan.	P. & O. Str. *Khedive.*
Foreign Mails *vid* Bombay	12th "	From Bombay.*
Ditto Book Post and Pattern Packets .	11th "	From Bombay.
Rangoon and Moulmein	13th "	Str. *Canara.*
Chittagong, Akyab, Kyouk Phyoo, Sandoway and Rangoon	13th "	Str. *Oriental*
Port Blair and Camorta	14th "	Str. *Maharani.*

* Also for Cape of Good Hope and Natal through United Kingdom; also *vid* Aden for Mauritius, Mahé, Seychelles, Mayotte, Nossi Be and Réunion can be forwarded.

N.B.—The letter-box will close at 7 P.M. precisely; after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P.M.

E HUTTON,

Presidency Post Master.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا كونينائين كا خوب قائم مقام هى اور كلكته كے بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے هرايك ملازم سركاري واسطے سركاري كام اور خيرات كے اور سواے اونكے جو كوئي ايك مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب ذيل خريد كرسكتے هين يعنے نرخ چار اونس كے ٹين كا چار روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا آٹهه روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا سوله روپيه آٹهه آنه ،

اور عوام‌الناس بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس ٹين كا پانچ روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا دس روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا بيس روپيه ،

يهه دوا كلكته كے بڑے بڑے ولايتي اور ديسي دوا خانونمين بكتي هى ماسواے قيمت مذكورۂ بالا كے محصول ڈاك چار ور آٹهه اونس كے ٹين كا آٹهه آنه ; اور ايك پونڈ كے ين كا بارہ آنه ,

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PUBLISHED BY AUTHORITY.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Forty-Eighth Annual General Meeting of Subscribers of the above institution will be held in the Town Hall, on Saturday, the 30th January 1886, at 3 P.M., to receive the report of the Directors and to consider such matters as may then be submitted.

By order of the Directors,

W. H RYLAND,
Secretary.

CALCUTTA,
The 30th December 1885.

PROMISSORY NOTES.

Lost.

The Provincial Debenture Note No. 000256, of the 4 per cent. of North-Western Provinces and Oudh Government, Cawnpore and Farukhabad, for R1,000, originally standing in the name of Choube Sadhari Lal, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

CHOUBE SADHARI LAL,
Talukdar of Bhewan, Pargana Sheorajpur, Zila Cawnpore.

Lost.

The Government Promissory Note No. 153252 of the 4 per cent of 1865, for R1,500, originally standing in the name of Debnath Sreemany, and last endorsed to Purnochundra Ghosh, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

PURNOCHUNDRA GHOSH,
58, Hari Ghosh's Street, Calcutta.

Stolen.

The Government Promissory Notes Nos. 077369 and 121965, of the 4 per cent. of 1865, for R500 each, originally standing in the names of Debnath Sreemany and Nilmony Mitter, respectively, and last endorsed to Nilmony Mitter, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

NILMONY MITTER,
Tallah, N. Suburbs, Calcutta.

Lost, Stolen, or Destroyed.

The Government Promissory Notes, Nos. 193015 and 191278, of the 4 per cent. loan of 1st May 1865, for R500 each, originally standing in the name of the Bank of Bengal, and last endorsed to Maria de Vizitacao e Souza, the proprietress, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bombay, and application is about to be made for the issue of duplicates in favour of the proprietress.

MARIA DE VIZITACAO E SOUZA

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th January, 1886, and is hereby promulgated for general information :—

ACT No. I OF 1886.

THE LAHORE TRAMWAYS ACT, 1886.

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Preliminary.

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2. Definitions.

Powers of grantees generally.

3. Powers to construct, maintain and use tramways.

Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Powers to grantees to break up streets and lay rails, &c.
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Rights over Tramways and Streets on which they are laid.

SECTIONS.

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20. Powers to make rules.

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22. Construction of clauses 17 and 24 of agreement.
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THE SCHEDULE.

The Lahore Tramways Act, 1886.

(*Sections 1—6.*)

An Act to authorize the making, and to regulate the working, of Street Tramways in Lahore.

WHEREAS the Municipal Committee of Lahore by an agreement dated the seventh day of February, 1885, a copy whereof is set forth in the schedule annexed to this Act, granted, for the considerations therein expressed, to David Parkes Masson, John Robson and Arthur Milford Ker, their heirs, executors, administrators and assigns, hereinafter called the grantees, the right to construct, maintain and use a tramway or tramways in Lahore upon the terms, subject to the conditions and in the manner mentioned in the said agreement, and the said agreement was made subject to the confirmation and recognition thereof by the Government of the Punjab;

And whereas the Government of the Punjab has confirmed and recognised the said agreement and it is now expedient that effect be given to it, subject to the provisions and limitations hereinafter contained;

It is hereby enacted as follows :—

Preliminary.

Short title and commencement.

1. (*1*) This Act may be called the Lahore Tramways Act, 1886; and

(*2*) It shall come into force at once.

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

"Committee" means the Committee established for the municipality of Lahore under the Punjab Municipal Act, 1884:

XIII of 1884.

"tramway" means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway: and

"street" means any way, street, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, over which the public have a right of way, and along or across which any tramway authorized by this Act is or is intended to be laid, and includes the surface-soil and sub-soil of any such street, and the footway and drains of any such street, and any bridge, culvert or causeway forming part of any such street.

Powers of grantees generally.

Powers to construct, maintain and use tramways.

3. Subject to the provisions of this Act, and to the terms and conditions of the said agreement so far as the same are not inconsistent with this Act or are not provided for thereby, the grantees may, within the local area included on the seventh day of February, 1885, within the limits of the municipality of Lahore, construct, maintain and use any of the tramways for the construction, maintenance and use of which provision is made in the said agreement:

Provided that any such tramway shall not be opened for public traffic until it has been inspected and certified to be fit therefor by an engineer appointed in this behalf by the Local Government.

Construction and Maintenance of Tramways and of Streets on which they are laid.

Power to grantees to break up streets and lay rails, &c.

4. Subject to the terms and conditions of the said agreement, the grantees may, from time to time, for the purpose of constructing, maintaining or renewing any tramway under this Act, open or break up any street, and therein or thereon lay sleepers and rails, and repair, alter or remove the same; and may, for the purposes aforesaid, do in and on any such street all other acts which may, from time to time, be necessary for constructing, maintaining or renewing the tramway:

Provided that they shall not, without the consent of the Committee, open or break up at any one time a greater length than one hundred yards of any street which does not exceed a quarter of a mile in length; and in the case of any street exceeding a quarter of a mile in length they shall leave an interval of at least a quarter of a mile between any two places at which they may open or break up the street, and shall not open or break up at any such place a greater length than one hundred yards.

Grantees to keep tramways and adjoining part of street in repair.

5. The grantees shall, at their own expense, at all times maintain and keep in good condition and repair, in such manner as the Committee from time to time directs, all tramways constructed by them under this Act, and so much of any street as lies between the rails of any such tramway, and in the case of double lines or turnouts or sidings, the portion of the street between the tramways, and in every case so much of the street as extends eighteen inches beyond the rails of and on each side of any such tramway.

Obligations of grantees when they have broken up street.

6. When the grantees have, for the purposes of section 4 or section 5, opened or broken up any portion of a street, they shall be under the following further obligations, namely:—

(*a*) they shall, with all convenient speed, and in all cases within six weeks at the most, unless the Committee otherwise consents in writing, complete the work for which the street has been opened or broken up, fill in the ground and make good the surface, and, to the satisfaction of the Committee, restore the street to as good

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(*Sections 7—13.*)

a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby;

(*b*) they shall, in the meantime, cause the place where the street is opened or broken up to be fenced and watched, and to be properly lighted from sunset to sunrise; and

(*c*) they shall be answerable for all injuries happening through their act or default, or through the act or default of any person in their employment, by reason or in consequence of the opening or breaking up of the street.

Reservation of power of Committee and Government over streets.

7. (*1*) Nothing in this Act or in the said agreement shall prevent the Committee or any Government officers from opening, breaking up, widening, altering, diverting or improving any street traversed by a tramway for the purposes for which they might otherwise under the law for the time being in force lawfully open, break up, widen, alter, divert or improve such street:

Provided that—

(*a*) they shall cause as little detriment or inconvenience to the grantees as circumstances admit; and

(*b*) before they commence any work whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the grantees not less than eighteen hours' previous notice of their intention to commence the work, specifying the time at which they will commence it.

(*2*) The Committee or officers aforesaid or the Secretary of State for India in Council shall not be liable to pay to the grantees any compensation for injury done to the tramway by the execution of any work referred to in sub-section (*1*), or for loss of traffic occasioned by the reasonable use of any power lawfully exercised in connection with the same.

Rights over Tramways and Streets on which they are laid.

Grantees' exclusive right over tramways.

8. The grantees shall, subject to the provisions of this Act and to the terms and conditions of the said agreement, have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail:

Provided that nothing in this Act or in the said agreement shall affect the right of the public to pass along or across any part of any street along or across which any tramway is laid, whether on or off the tramway, with carriages not having flange wheels or wheels suitable to run on a grooved rail.

Grantees to have right of user only.

9. Notwithstanding anything in this Act or in the said agreement, the grantees shall not acquire any right other than that of user over any street along or across which they lay any tramway.

Power of Committee and Government officers to regulate traffic on streets.

10. Nothing in this Act or in the said agreement shall affect any powers possessed by the Committee or by any Government officers to regulate the passage of any traffic along or across any street along or across which any tramway is laid down, and the Committee or officers aforesaid may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the grantees as to the traffic of other persons.

Traffic on Tramways.

Rates of fares and charges.

11. The grantees may, from time to time, by a notice published in such languages and in such manner as the Local Government may prescribe, fix the rates of fares and charges for carrying passengers and goods in their carriages:

Provided that the rates of passenger fares shall not exceed one anna per mile for each passenger in the lower class, and two annas per mile for each passenger in the higher or first class.

Mode of payment of fares and charges.

12. The fares and charges by this Act authorized shall be paid to such persons, at such places upon or near to the tramways, and in such manner and under such regulations as the grantees may, by a notice published as aforesaid, from time to time prescribe.

Carriage of dangerous or offensive goods.

13. (*1*) No person shall be entitled to carry or to require to be carried on any tramway constructed under this Act any goods of a dangerous or offensive nature.

(*2*) Every person taking such goods with him on any such tramway shall, before entering the carriage, give notice of their nature to the servant of the grantees in charge of the carriage.

(*3*) Every person sending such goods by any such tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the book-keeper or other servant of the grantees with whom they are left at the time of such sending.

(*4*) Any servant of the grantees may refuse to carry upon any such tramway a parcel which he suspects to contain goods of a dangerous or offensive nature, and, if any such parcel has been received for the purpose of being carried upon the tramway, may stop the transit thereof until he is satisfied as to the nature of its contents.

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(*Sections 14—20.*)

Offences and Penalties.

Penalty for failure of grantees to comply with certain provisions of Act and agreement.

14. If the grantees—

(*a*) construct or maintain any tramway, or run any carriage thereon, otherwise than in accordance with the said agreement and with this Act and the rules made under this Act;

(*b*) open any tramway for traffic before it has been inspected and certified in manner required by section 3;

(*c*) open or break up any street otherwise than as permitted by this Act, or having opened or broken up a street fail to discharge any of the obligations imposed on them by section 6, clauses (*a*) and (*b*); or

(*d*) fail to fulfil the requirements of section 5;

each of them shall (without prejudice to the enforcement of specific performance of the provisions of this Act or of the said agreement or to any other remedy against them), on complaint of the Committee or of any person injuriously affected thereby, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for each day after the first day during which the offence continues to be committed.

Penalty for obstructing grantees in the exercise of their powers.

15. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully obstructs any person acting under the authority of the grantees in the lawful exercise of their powers in constructing, maintaining or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, shall be punished with fine which may extend to fifty rupees.

Penalty for interfering with tramway.

16. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully does any of the following things, namely:—

(*a*) interferes with, removes or alters any part of a tramway constructed under this Act, or of the works connected therewith;

(*b*) places or throws upon or across any such tramway any wood, stone, refuse or other thing;

(*c*) does anything in such a manner as to obstruct any carriage using any such tramway; or

(*d*) abets, within the meaning of the Indian Penal Code, the doing of anything mentioned in clause (*a*), clause (*b*) or clause (*c*);

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shall be punished with fine which may extend to one hundred rupees.

Penalty for taking or sending dangerous or offensive goods without giving notice.

17. Any person taking or sending by any tramway any goods of a dangerous or offensive nature without giving the notice required by section 13 shall be punished with fine which may extend to fifty rupees.

Penalty for avoiding payment of proper fare.

18. If any person travelling or having travelled in any carriage of the grantees avoids or attempts to avoid payment of his fare, or if any person having paid his fare for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional fare for the additional distance or attempts to avoid payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid his fare to quit the carriage, he shall be punished with fine which may extend to ten rupees.

Power of servant of grantees to arrest persons avoiding payment of fare.

19. (*1*) When a person commits an offence under section 18 and refuses, on demand of a servant of the grantees, to give his name and residence, or gives a name or residence which the servant has reason to believe to be false, he may be arrested and taken to the nearest police-station by the servant or any person whom the servant may call in for his assistance.

(*2*) When the person is taken to the police-station, he shall with the least possible delay be forwarded to the nearest Magistrate, unless his true name and residence are ascertained, in which case he shall be released on his executing a bond for his appearance before a Magistrate if so required.

Powers to make Rules.

Powers to make rules.

20. (*1*) The Local Government may make rules consistent with this Act for regulating the use of steam-power or any other mechanical power on any of the tramways, and for the inspection of the engines worked on or in connection with the tramways for the purpose of producing that power.

(*2*) The Committee at a special meeting may, with the sanction of the Local Government, from to time, make such rules consistent with this Act as to the rate of speed, number of passengers and mode of use of the tramways, and as to the licensing and control of drivers, conductors and other persons having charge of the carriages of the grantees, as the convenience and safety of the public may, in the opinion of the Committee, require.

(*3*) The grantees may, with the like sanction, from time to time, make rules consistent with this Act for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them, and for regulating the travelling in any carriage belonging to them.

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(Sections 21—26. The Schedule.)

(4) The authority making any rule under this section may prescribe as a punishment for the breach of it a fine which may extend—

(a) if the authority making the rule is the Local Government, to two hundred rupees; and

(b) if that authority is the Committee or the grantees, to twenty rupees.

(5) All rules made under this section shall be published in the local official Gazette.

Supplemental Provisions.

Commencement of agreement.

21. The said agreement shall, subject to the provisions and limitations in this Act contained, be deemed, for all the purposes thereof, to have been confirmed and recognised by the Government of the Punjab on the date of the passing of this Act.

Construction of clauses 17 and 24 of agreement.

22. For the purposes of clauses 17 and 24 of the said agreement the want of sufficient funds shall not be deemed to be a circumstance beyond the control of the grantees.

Exemption from certain municipal taxation.

23. The plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the grantees shall, for a period of five years from the passing of this Act, be exempt from all municipal taxation except such lighting-rates and water-tax as may, from time to time, be payable in respect of the yards, workshops, engine-sheds and depôts.

Transfer of control on exclusion of local area from municipality.

24. If a local area in which a tramway has been constructed under this Act is at any time excluded from the municipality of Lahore, all the authority of the Committee under the said agreement and this Act and the rules made under this Act shall, in respect of that local area, devolve on the Local Government.

Provisions as to other Acts.

25. Nothing in this Act or in the said agreement shall exempt the grantees or any tramway constructed by them under this Act from the provisions of the Indian Railway Act, 1879, section 54, or of any general enactment relating to tramways now in force or which may hereafter be passed.

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Saving of prosecutions under other laws.

26. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act or the rules made under it:

Provided that a person shall not be punished twice for the same offence.

THE SCHEDULE.

ARTICLES OF AGREEMENT made this seventh day of February, 1885, between the MUNICIPAL COMMITTEE OF LAHORE, PUNJAB, hereinafter called the Lahore Municipality, of the one part, and D. P. MASSON, JOHN ROBSON and ARTHUR MILFORD KER OF LAHORE, hereinafter called the grantees, of the other part.

WHEREAS the said Lahore Municipality, subject to the confirmation of the Government of the Punjab, and to the recognition of this agreement by the said Government of the Punjab, have agreed to grant to the said grantees the right to construct, maintain and use a tramway or tramways in Lahore upon the terms and conditions hereinafter contained.

2. NOW THESE PRESENTS witness that, in consideration of the covenants hereinafter contained, and on the part of the said Lahore Municipality to be performed, the said grantees for themselves, their heirs, executors and assigns do covenant with the said Lahore Municipality, so far as the covenants and agreements hereinafter contained are to be performed by the said grantees and their heirs, executors, administrators and assigns, and the said Municipality for and in consideration of the covenants and agreements hereinafter contained and on the part of the said grantees and their heirs, executors administrators and assigns to be performed, do hereby covenant with the said grantees and their heirs, executors, administrators and assigns so far as the covenants and agreements hereinafter contained are to be performed by the said Lahore Municipality, their successors and assigns, in manner following, that is to say:—

The said Lahore Municipality grant to the said grantees and their heirs, executors, administrators and assigns, all which persons are hereinafter included in the words "the said grantees," the right to construct, maintain and use a tramway or tramways with all necessary sidings, turnouts, connections and lines of whatever nature which may be required to connect the said tramway with the depôts of the said grantees (but in the case of sidings and turnouts only in such places as the said corporation may sanction) on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Municipality:—

Clause 1.—(1st). A line commencing at the junction of Nicholson and Mayo Roads near the Sindh, Punjab and Delhi Railway Workshops, and continued along the road in front of the Railway Station through the Lande Bazar to the Delhi Gate, thence by the circular road on the south side of the City to the end of the Anarkali Bazar near the Lohari Gate.

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(*2nd*). A line, being a continuation of the above, through the Anarkali Bazar past the Museum to the junction of the Church Road near Kapurthala House.

(*3rd*). A line in continuation leading to Mozang.

(*4th*). A line commencing at the junction of Mayo and Nicholson Roads continued along the Mayo Road through Shalu-ki-Garhi to Meean Meer Bazar.

Lines 1 and 2 are delineated on the map or plan hereunto annexed and signed by the parties hereto. The lines shall be single except at crossing stations, where they shall be double.

Clause 2.—The said grantees shall further (subject to clauses 3 and 4) have the exclusive right of laying, constructing, maintaining and using a tramway or tramways within the limits of the Lahore Municipality on the terms contained in these presents: provided always that if the said grantees shall at any time or times, not being a period less than three months after the construction of the lines 1 and 2 enumerated in clause 1, refuse or neglect for three months to accept any proposal by the said Lahore Municipality for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1, which the said Lahore Municipality may consider necessary or desirable, it shall be lawful for the said Lahore Municipality to employ any other person or company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said grantees.

Clause 3.—The said grantees shall construct in such manner as to be available for use at least tramways 1 and 2 within two years from the date of obtaining the sanction and approval of the Government of the Punjab, and they shall, before the expiration of the third year, give notice in writing to the said Lahore Municipality of the lines they intend to construct during the next succeeding two years; and failing the observance by the said grantees of the terms of this clause, it shall be lawful for the said Lahore Municipality to withdraw and cancel the concessions and rights granted by these presents to the said grantees as regards the lines remaining to be constructed.

Clause 4.—If the grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more lines hereinbefore in clause 1 specified unconstructed, and if the said Lahore Municipality shall not have exercised the rights conferred on them by clause 3, the said Lahore Municipality may call upon the said grantees to construct the line or lines, and if the said grantees do not construct the line or lines within twelve calendar months after receiving such formal notice, then their power granted in this concession shall, so far as relates to that line or lines, cease, and the said Lahore Municipality may make arrangements with other persons for the construction of the same.

Clause 5.—Any tramway or tramways to be constructed under this agreement shall be constructed on the metre gauge of 3 feet 3⅜ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road; and before the work of construction is begun the drawings and specifications showing the proposed construction of each tramway shall be submitted to the said Municipality and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Municipality. The rail to be used is the ordinary grooved rail of steel weighing 34 pounds per yard.

Clause 6.—If the said Municipality shall hereafter alter the level of any street or road along or across which any tramway by this agreement authorized is laid or authorized to be laid, the grantees shall alter or (as the case may be) lay their rails so that the uppermost surface thereof shall be on a level with the surface of the road so altered: provided always that any such alteration as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

Clause 7.—The cars and carriages of the said grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said grantees may think suitable, provided that no steam carriages may be used without the special consent of the Municipality (Commissioners in special general meeting) and the sanction of the Punjab Government, and provided also that the said Municipality (Commissioners in special general meeting) shall have power at all times to make such regulations as to the rate of speed, number of passengers and mode of use of the said tracks as the convenience and safety of the public using the street may require.

Clause 8.—The said grantees shall have power from time to time to fix the rate of fares for carrying persons and goods in the cars or carriages to be run on the said tramway or tramways: provided that the rates of fares shall for any distance not exceed the rate of one anna per mile for the lower class and two annas per mile for the higher or first class for each passenger.

Clause 9.—The said grantees may, for the purpose of constructing and maintaining such tramways under such superintendence as is hereinafter

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specified, open and break up the soil and metalled way of the several streets, roads and bridges, and thereon lay sleepers and rails, and from time to time repair, alter or remove the same, and may, for the purposes aforesaid, remove and use all earth and materials in such streets, roads and bridges, and the said grantees may, in and on such streets, roads and bridges, do all other acts which they shall from time to time deem necessary for constructing and maintaining street tramways, doing as little damage as may be in the execution of the powers hereby granted, and shall make good all damage done to drains, sewers, water and gas pipes, or to the wires or other materials or things used for any other system of lighting, and whether belonging to the said Municipality or to private individuals, and shall make compensation for any other damage done in the execution of such powers.

Clause 10.—Before the said grantees proceed to open or break up any street, road or bridge, they shall obtain the approval in writing of the said Committee to the tracks or lines of the said tramway being laid down on the said streets, roads or bridges, and the said grantees, before opening or breaking up any street, road or bridge, shall give to the said Committee or their Executive Engineer, or other municipal officer duly appointed for that purpose, notice in writing of their intention to open or break up the same not less than three clear days before beginning such work, except in such cases of emergency arising from defects in any of the rails or other works, and then so soon as is possible after the beginning of the work or the necessity for the same shall have arisen.

Clause 11.—No street, road or bridge shall, except in cases of emergency as aforesaid, be opened or broken up, except under the superintendence of the said Committee or of their Executive Engineer, or of some other municipal officer duly appointed for that purpose, and according to such plans as shall be approved of by him or them: provided always that, if the said Committee or their Engineer or other such officer as aforesaid fail to attend at the time fixed for the opening of any such street, road or bridge after having had such notice of the said grantees' intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said grantees may perform the work specified in such notice without such superintendence as aforesaid.

Clause 12.—When the said grantees open or break up the roadway or pavement of any street, road or bridge, they shall with all convenient speed complete the work for which the same shall be broken up, and fill in the ground and make good the roadway or pavement so opened or broken up as aforesaid, and carry away the rubbish occasioned thereby, and deposit the same for the use of the said Committee at such place as the Executive Engineer of the said Municipality shall direct, and shall at all times, whilst any such roadway or pavement shall be so opened or broken up, cause the same to be guarded, and shall cause a light sufficient for the warning of passengers to be set up and maintained against or near such roadway or pavement where the same shall be open or broken up every night during which the same shall continue open or broken up.

Clause 13.—If the said grantees open or break up any street, road or bridge without giving such notice as hereinbefore mentioned, or in a manner different from that which shall have been approved of or determined as aforesaid, except in the cases in which the said grantees are hereby authorized to perform such work without any superintendence or notice, or if the said grantees shall make any unnecessary delay in completing any such work or in filling in the ground or reinstating and making good, so far as is consistent with the existence of the said tramway, the roadway or pavement so opened or broken up, or in carrying away the rubbish occasioned thereby, or if they neglect to cause the place where such roadway or pavement has been broken up to be guarded and lighted, they shall forfeit to the said Committee a sum not exceeding fifty (50) rupees for every such offence, and they shall forfeit an additional sum not exceeding fifty (50) rupees for each day during which any such delay or neglect as aforesaid shall continue after they shall have received notice thereof.

Clause 14.—The said grantees shall maintain and keep in repair such portion of the streets, roads and bridges as shall be occupied by their tracks or lines, including therein, not only the space between their tracks or lines, but a space eighteen inches on either side thereof, and in consideration of the maintenance of such streets, roads and bridges as aforesaid, and of the yearly rent hereinafter mentioned to be paid by the grantees, the plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the said grantees shall be exempt from municipal taxation for a period of five years, except lighting and water-rates for such yards, workshops, engine-sheds and depôts.

Clause 15.—The said grantees shall be liable for any loss, damage or injuries that any person or persons may sustain by reason of any defect or want of repairs in any of the plant, rolling-stock or other properties of the said grantees, or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the tramways or any portion thereof; the same shall be made good by the said grantees, and in the event of any suit being instituted against the said Committee in respect of any of the matters hereinbefore mentioned, the said grantees shall, within fourteen days from the receipt of a notice thereof from the said Committee, settle the same; but if the said grantees choose to defend such suit, they shall be at liberty

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to do so upon their undertaking to indemnify the said Committee against all losses, damages and expenses in respect thereof: provided always that, if the said grantees fail to settle such suit or to indemnify the said Committee as is hereinbefore provided, it shall be lawful for the said Committee to settle the same without any consent or concurrence on the part of the said grantees, and the sums which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said grantees.

Clause 16.—Nothing in this agreement shall be construed to prevent the said Committee from taking up any of the public streets or roads traversed by the said tramway for the purposes for which the said Committee may lawfully take up the same, and the said grantees shall have no right to claim cost from the said Committee for obstructing the tramway or causing delay in the traffic so long as the delay shall not be unreasonable for the work to be performed.

Clause 17.—If at any time after the opening of any tramway for traffic the said grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the said grantees), it shall be lawful for the said Committee, without any previous notice to the said grantees, to remove the tramway or part of the tramway so discontinued, and the said grantees shall pay to the said Committee the cost of such removal and of the making good of the street, road or bridge, and the certificate of the said Committee or of their engineer as to such costs shall be conclusive.

Clause 18.—The provisions of this agreement shall remain and be in force for a term not less than twenty-one (21) years from the date thereof. The said Committee shall have the right of purchasing the said tramways, with the plant, stores, rolling-stock, sheds, depôts and yards, and everything connected therewith, after the expiration of the said twenty-one (21) years, upon declaring its intention so to do within six months after the expiration of the said twenty-one (21) years; the amount to be paid in the event of such purchase shall be the actual *bonâ fide* value at the termination of this agreement, exclusive of any compensation for goodwill, premium on compulsory sale or other consideration whatever, of the tramways and of the work and materials connected therewith, and of the lands and buildings and all the other property of the grantees, such value to be decided by mutual agreement or by arbitration as hereinafter provided.

Clause 19.—The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said grantees by any route or routes to be hereafter sanctioned by the said Committee, and to the works connected with or incidental to such tramways, it being agreed that in the event of the Municipality failing to declare its intention as above provided to purchase the property of the said grantees, the terms of this contract shall continue in force during the period of six months from the date of the determination of these presents and for a further period of six months, and if the said Committee shall not within that time exercise the option of purchase hereby given, the said Committee and the said grantees shall enter into a fresh agreement.

Clause 20.—The said grantees will, if required by the Municipality, before opening and breaking up the soil and pavement of any street or bridge, deposit in an approved Bank in Lahore, in the name of the said Municipality, the sum of Rs. 1,000 or in their option Promissory Notes of the Government of India or Municipal Bonds of the nominal value of Rs. 1,000, and the same will remain so deposited until the completion by the said grantees of the lines of tramway herein sanctioned for immediate construction. But all interest accruing on the said sum or the said notes shall be credited to the said grantees, and subject as next hereinafter mentioned, be paid to them as the same shall accrue due: provided, nevertheless, that the said Municipality shall be entitled to deduct out of the sum so deposited or the interest accruing on the said sum or notes, or out of the proceeds of sale of the said notes, all moneys to which they may be entitled under any clause or clauses of these presents.

Clause 21.—In consideration of the concession hereby granted, the said grantees will pay to the said Lahore Municipality rents at the rates and under the conditions hereinafter specified; that is to say, for the first two years after the opening of the tramway or tramways no rent will be charged, after the expiration of the first two years, and during the next ensuing year, the rental shall be one-tenth of the annual average profits as shown by the company's books during the preceding two years, this rental to be subject to revision at the end of every two years, and the maximum charge or rental made by the said Municipality shall under no circumstance exceed one-tenth of the net profit divided by the company in every period of two years immediately preceding each adjustment of the charge. The books and accounts shall at all times be open to the inspection of the Municipal Committee, and should any dispute arise as to the exact charge to be made by the said Municipality, then such matter or matters in dispute shall be referred to arbitrators as detailed in clause 25 of this agreement. If the said rent or any part thereof shall not be paid on due date, the said grantees shall be liable to pay interest thereon at the rate of 8 per cent. per annum from the due date until payment.

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Clause 22.—From and after the commencement of the 15th year of this contract to the end of the 21st, the said grantees shall not be at liberty to enter upon any fresh arrangements or expenditure which would increase their capital account in connection with this contract without first notifying their intention to the said Municipality and obtaining their approval thereof and sanction thereto in writing.

Clause 23.—The sleepers, rails, materials and implements and other erections placed and erected by the said grantees on the streets, bridges or roads under the powers hereby granted shall be and remain the property of the said grantees, and the said grantees shall have the exclusive use of their tramway or tramways for carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

Clause 24.—Unless the said grantees shall have commenced the work of laying down the said tramways within twelve months from the date of the execution of these articles of agreement, the said Committee shall be at liberty to cease and determine this contract and to enter into arrangements with any other person or persons for the construction of tramways; it being agreed, however, that these conditions of contract are subject to the sanction of Government, and that, in the event of their being executed prior to such sanction being given, the said 12 months shall date from the day on which notice of such sanction is given to the said grantees: provided also that any delay in commencing the work beyond 12 months shall not have been due to any cause beyond the control of the said grantees.

Clause 25.—If any doubt, difference or dispute shall arise between the said grantees and the said Committee touching the construction of these presents or anything herein contained, or touching or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said grantees and the other by the said Committee within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators if they agree, or of such umpire if they disagree, shall be final; and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire or arbitrator, as the case may be, shall be effectual and binding upon both parties.

Clause 26.—The said grantees are to be at liberty to form a Company or Limited Liability Company for the purpose of constructing, maintaining and working the tramways authorized by or hereafter to be authorized under the terms of this agreement. The words "the said grantees" used in this agreement shall include such Company or Limited Liability Company so formed as aforesaid.

Clause 27.—The words "the said Committee" used in this agreement shall include the present Committee and their successors, and also persons empowered by the said Committee or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Committee are hereinbefore authorized or empowered to do or exercise.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd December, 1885:—

LEGISLATIVE DEPARTNENT.

WE, the undersigned, Members of the Select Committee to which the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

Office memorandum from Government of India, Public Works Department, No. 554 R. C., dated 17th June, 1885 [Paper No. 1].
From Officiating Secretary to Government, Punjab, No. 870, dated 9th November, 1885, and enclosures [Papers No. 2].

2. A portion of the tramways mentioned in the agreement between the Municipal Committee of Lahore and the grantees would lie beyond the limits of the municipality. As the Committee has authority only within the municipality, we have, with the concurrence of the Lieutenant-Governor of the Punjab, limited the operation of the Bill to the local area within municipal limits. The tramway which it is proposed to construct beyond those limits can be authorized hereafter when the Indian Tramways Bill has been passed.

3. In section 3 we have provided that the fitness of a tramway for public traffic shall be certified by an Inspector appointed by the Local Government. At Lahore there is not now an officer holding the office of Engineer to the Municipal Committee. In England the Inspector is appointed by the Board of Trade.

4. To section 20 we have prefixed a sub-section empowering the Local Government to make rules for regulating the use of steam or other mechanical power on the tramways, and for the inspection of the engines worked on or in connection with the tramways. In England the Board of Trade by its provisional orders reserves to itself the power of making rules for these purposes.

5. As some time has elapsed since the agreement between the Municipal Committee and the grantees was executed, and some works have to be constructed within limited periods after the commencement of the contract; we have in effect provided in section 21 that the contract shall not be deemed to have commenced till the Bill has been passed.

In section 24 we have provided for a case which section 165 of the Punjab Municipal Act, 1884, renders possible.

7. The other alterations which we have made are unimportant and do not call for special notice.

8. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	16th, 23rd and 30th May, 1885.
Punjab Government Gazette	21st and 28th May, and 4th June, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Punjab	Urdu	15th, 22nd and 29th June, 1885.

9. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.

The 23rd December, 1885.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 9, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd December, 1885, and was referred to a Select Committee :—

No. 20 OF 1885.

A Bill to amend Act XXXVI of 1858.

WHEREAS it is expedient to amend Act XXXVI of 1858 (*an Act relating to Lunatic Asylums*) ; It is hereby enacted as follows :—

1. After section 18 of the said Act the following section shall be inserted, namely :—

"When an Executive Government has not established within its limits a public asylum for the reception and detention of lunatics under this Act, the Governor General in Council may, from time to time, appoint an asylum established in British India beyond those limits to be an asylum to which a Magistrate or Judge exercising jurisdiction within those limits may send lunatics as to an asylum established under this Act for the division in which his jurisdiction is situate."

STATEMENT OF OBJECTS AND REASONS.

IN some of the smaller Provinces, such as Coorg and the Andaman and Nicobar Islands, the Local Governments have not established asylums under Act XXXVI of 1858 for the reception and detention of lunatics. Occasions have, however, arisen on which inconvenience has been experienced by reason of there not being asylums to which Magistrates exercising jurisdiction in those Provinces may send lunatics under the provisions of the Act. The object of this Bill is to enable the Governor General in Council to appoint asylums to which lunatics may be sent from those Provinces.

S. C. BAYLEY.

The 18th December, 1885.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 4th January, 1886:—

No. 1 OF 1886.

A Bill for imposing a tax on income derived from sources other than agriculture.

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A Bill for imposing a tax on income derived from sources other than agriculture.

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Extent and commencement.

1. (1) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

(2) It shall come into force at once.

Repeal.

2. The enactments specified in the first schedule to this Act are repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "company" means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situate in British India or not:

(2) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund:

(3) "pay" includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit under the Government or under a company or under a local authority or under any other public body or association not being a company; but it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure:

(4) "income" means income and profits accruing and arising in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any pay, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf:

(5) "year of assessment" means a year beginning on the first day of April:

(6) "Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class:

(7) "person" includes a firm and a Hindu undivided family:

(8) "defaulter" includes a company or firm making default under this Act:

(9) "Collector" means the chief officer in charge of the revenue-administration of a district, and in a presidency-town any officer whom the Local Government, by notification in the official Gazette, may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situate; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence:

(10) "principal officer," used with reference to a company or a local authority or any other public body or association not being a company, means—

(a) the secretary, treasurer, manager or agent of the company, authority, body or association; or

(b) any person connected with the company, authority, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof:

(11) "Part" means a Part of the second schedule to this Act: and

(12) "prescribed" means prescribed by the Governor General in Council by notification in the *Gazette of India*, or by the Governor General in Council or a Local Government by rules made under this Act.

CHAPTER II.

LIABILITY TO TAX.

Incomes liable to the tax.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the year beginning with the first day of April, 1886, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule.

Exceptions.

5. (1) Nothing in section 4 shall render liable to the tax—

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assess-

ed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such; or

(*b*) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce; or

(*c*) any income derived from moveable or immoveable property solely employed for public charitable or religious purposes; or

(*d*) any income which a person enjoys as a member of a firm or of a Hindu undivided family when the firm or the family is liable to the tax; or

(*e*) any interest on stock-notes; or

(*f*) the pay of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose pay does not exceed five hundred rupees per mensem; or

(*g*) any person whose income from all sources is less than five hundred rupees per annum.

(*2*) Nothing in section 4 shall rend[illegible]rgeable, under Part I of the second sch[illegible] this Act, the pay of any person in the [illegible] the Government whose pay does not [illegible]o one hundred rupees per mensem.

Power to make exemptions.

6. The Governor General in Council may, by notification in the *Gazette of India*, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

Mode of payment in case of Government officials and pensioners.

7. In the case of a person receiving any pay, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the pay, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof.

Mode of payment in case of servants and pensioners of companies and other associations.

8 (*1*) In the case of a person receiving any pay, annuity, pension or gratuity from a company or from a local authority or from any other public body or association not being a company, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the pay, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(*2*) If that officer does not deduct and pay the tax as required by sub-section (*1*), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(*3*) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any pay, annuity, pension or gratuity is subsequently paid to the person liable to the tax.

(*4*) The power to deduct under this section shall be without prejudice to any other mode of recovery.

Annual return by principal officer of company or association.

9. The principal officer of every company, and of every local authority, and of every other public body or association not being a company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing shewing—

(*a*) the name of every person receiving at the date of the return any pay, annuity or pension from the company, authority, body or association, as the case may be; and

(*b*) the amount of the pay, annuity or pension so received by each such person.

B.—Profits of Companies.

Annual statement of nett profits.

10. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him showing—

(*a*) in the case of a shipping company having ships engaged in trade between British India and any other country, the nett profits made by each of those ships during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March; and,

(*b*) in the case of any other company, the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March.

11. (*1*) If the Collector has reason to believe that a statement delivered under section 10 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced, for the inspection of the Collector such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power.

Power to require officers of companies to produce accounts.

(*2*) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions in this Act contained, that amount shall be payable accordingly.

C.—Interest on Securities.

12. (*1*) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

Mode of payment of tax on interest on securities.

(*2*) If that person does not deduct and pay the tax as required by sub-section (*1*), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

13. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed.

Collector to determine persons chargeable

14. (*1*) The assessment shall be made upon the income accruing to the person during the year ending on the day of the year next before the year of assessment on which his accounts have been usually made up, or on the thirty-first day of March last preceding.

Mode of making assessment.

(*2*) In the case of a person for the first time becoming chargeable under Part IV within the year of assessment, or within the year next before that year, the assessment shall be made according to an average of his income for such period as the Collector, under the circumstances, directs.

(*3*) In assessing under Part IV, in respect of income assessable under that Part, a person in the service of the Government, whose pay, by reason of its being less than one hundred rupees per mensem, is not chargeable under Part I, the Collector shall treat both the pay and the other income as chargeable under Part IV.

15. (*1*) The Collector shall at the prescribed time in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

List of incomes under two thousand rupees.

(*2*) The list shall be in the prescribed language or languages, and shall state in respect of every such person the following particulars, namely:—

(*a*) his name and the source or sources of the income in respect of which he is chargeable;

(*b*) the year or portion of the year for which the tax is to be paid;

(*c*) the place or places, district or districts, where the income accrues;

(*d*) the amount to be paid; and

(*e*) the place where, and the person to whom, the amount is to be paid.

([illegible] list shall be filed in the office of the Col[illegible]re the prescribed date, with a notificati[illegible]d thereto requiring every person men[illegible] the list to pay, within sixty days fro[illegible] specified in the notification, the amo[illegible] in the list as payable by him, or to apply to the Collector, with[illegible] thirty days from that date, to have the assessment reduced or cancelled.

(*4*) The list so filed shall be open to inspection at all reasonable times without any payment.

(*5*) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(*6*) The list to be prepared each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

16. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector

Notices to persons with incomes of two thousand rupees and upwards.

shall cause a notice to be served on him stating the particulars (*a*) to (*e*), both inclusive, mentioned in section 15, and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

Exceptions to the last two preceding sections.

17. (*1*) Notwithstanding anything contained in section 15 or section 16, the Local Government may make rules authorising or directing a Collector in specified cases, or classes of cases, to include in a list under section 15 any person who is liable to be served with a notice under section 16 instead of serving him with such a notice, and to serve a notice under section 16 on any person liable to be included in a list under section 15 instead of including him in such a list.

(*2*) Rules made under this section shall be published in the official Gazette.

Time and place of payment.

18. (*1*) Every amount specified as payable in a list or notice prepared or served under section 15 or section 16 shall be paid within the time, and at the place, and to the person, mentioned in the list or notice.

Trustees, Agents, Managers and Incapacitated Persons.

Trustees, guardians and committees of incapacitated persons to be charged.

19. A person being the trustee, guardian, curator or committee of [illegible] infant, married woman [illegible] the law of Engla[illegible] r idiot, and h[illegible] ol of the property of the infant, [illegible] an, lunatic or idiot, whether the infant, m[illegible] man, lunatic or idiot resides in British I[illegible] or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

Non-residents to be charged in names of their agents.

20. Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

Receivers, managers, Courts of Wards, Administrators General and Official Trustees.

21. Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

Power to retain duties charged on trustees, &c.

22. When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV,

or when a receiver or manager appointed as aforesaid, a Court of Wards, Administrator General or Official Trustee is assessed under that Part in respect of income officially received,

the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

Provision for tax on occupying owners.

23. Owners of houses or lands occupying the same shall be chargeable in respect of the annual value thereof at nine-tenths of the full rent at which the houses or lands are worth to be let for the year.

CHAPTER IV.

REVISION OF ASSESSMENT.

Petition to Collector against assessment under Part IV.

24. (*1*) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

(*2*) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 15, or in the notice served under section 16, as the case may be. But the Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(*3*) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of plaints.

Hearing of petition.

25. The Collector shall fix a day and place for the hearing of the petition, and on the day and at

the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

Petition to Commissioner for revision.

26. Subject to the control of the Local Government, the Commissioner of the Division may, in his discretion, on the petition of any person deeming himself aggrieved by an order under section 11, sub-section (*2*), or section 25, call for the record of the case, and pass such order thereon as he thinks fit.

Power to summon persons to give necessary information.

27. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed; and may examine on oath the person so summoned and the petitioner, and may require either of them to produce any documents in his possession or power relating to the sources of the income to the assessment of which the petition relates:

Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

CHAPTER V.

RECOVERY OF ARREARS OF TAX.

Tax when payable.

28. The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

Mode and time of recovery.

29. (*1*) In any case of default under this Act the Collector may either recover a sum not exceeding double the amount of the tax as if it were an arrear of land-revenue, or pass an order that a sum not exceeding double that amount shall be recovered from the defaulter:

Provided that, where a person has presented a petition under section 24, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(*2*) An order passed under sub-section (*1*) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters— XIV

(*a*) sales in execution of decrees,

(*b*) arrest in execution of decrees for money,

(*c*) execution of decrees by imprisonment,

(*d*) claims to attached property, and

(*e*) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code, sections 223 and 224.

(*3*) No sum payable under this Act shall be recoverable by any process whatsoever after the expiration of three months from the last day of the year in respect of which it is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Receipts.

Recei[illegible] their contents.

30. [illegible] any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

(*a*) the date of the payment or recovery of the money;

(*b*) the amount paid or recovered;

(*c*) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;

(*d*) the year or part of the year for which the tax was payable;

(*e*) the place or places, district or districts, where the income accrues; and

(*f*) such other particulars, if any, as may be, prescribed.

Under-assessments and Over-assessments.

Correction of under-assessment.

31. (*1*) If the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt given to him under section 30 has been

overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a notice to be served on the person, stating the amount to be paid in respect of that source.

(2) The provisions contained in sections 16 and 18 and 24 to 27 (both inclusive) shall apply to the notice and regulate the procedure thereunder.

Correction of over-assessment.

32. (1) If, during or within two months from the end of the year for which an assessment under Part IV has been made, the person assessed proves to the satisfaction of the Collector that his income during that year will be or has been less than the sum on which the assessment under that Part was made, the Collector may cause the assessment made for the year to be amended as the case requires, and refund such sum, if any, as has been overpaid.

(2) If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or person or its or his representative in interest may apply to the Collector within three months after the end of the year, and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

Failure to make payments or deliver returns or statements.

33. (1) If a person fails—

(a) to deduct and pay any tax as required by section 8, sub-section (1), or section 12, sub-section (1), or

(b) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 9 or section 10, or

(c) to produce, or cause to be produced, on or before the date mentioned in a notice under section 11, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

False statement in petition.

34. If a person makes a statement in a petition presented under section 24 which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

Prosecution to be at instance of Collector.

35. No person shall be proceeded against for an offence under section 33 or section 34 except at the instance of the Collector.

Sections 193 and 228 of Penal Code to apply to proceedings.

36. In sections 193 and 228 of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act. XLV of 1860.

Power to make Rules.

Power to make rules.

37. (1) The Governor General in Council may make rules consistent with this Act for the ascertainment of income liable to assessment and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

Bar of suits in Civil Court.

38. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Exercise of powers of Collector and Commissioner.

39. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.

Obligation to furnish information.

40. Every person shall be legally bound to furnish in the prescribed manner and at the prescribed time such information as any officer or person exercising all or any of the powers of a Collector under this Act may require from him for the purposes of this Act.

Service of notices.

41. (1) A notice under this Act may be served on the person therein named either by post or by the delivery or tender to him of a copy of the notice.

(2) If a notice is served by post, it shall be deemed to have been served at the time when it would be delivered in the ordinary course of post, and in proving the service it shall be sufficient to prove that the notice was properly addressed and put into the post.

(3) If the notice is to be served otherwise than by post, the service shall, whenever it may be practicable, be on the person named in the notice or, in the case of a firm or a Hindu undivided family, on some member thereof:

(4) But when the person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving-officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

Power to declare principal place of business or residence.

42. (1) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

(2) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

(3) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(4) When a person has several places of residence in the territories subject to a single Local Government, that Government may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(5) The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, appoints in this behalf.

Saving in favour of payers of pándhari and capitation taxes.

43. Where a person is in respect of any period liable to the tax under this Act, he shall not in respect of that period be assessed to the pándhari tax levied in the Central Provinces under Act XIV of 1867, or to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma under the Burma Land and Revenue Act, 1876.

II of 1876.

Indemnity.

44. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

Powers exercisable from time to time.

45. All powers conferred by or conferrable under this Act on the Governor General in Council or on a Local Government may be exercised from time to time as occasion requires.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878	The Madras License Act, 1878.	So much as has not been repealed.
Act No. III of 1880	An Act to amend Madras Act III of 1878 as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act N[illegible]	The Bombay License Act, 1878.	So much as has not been repealed.

A[illegible]UTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Numbe[illegible]	Short title.	Extent of repeal.
Act No. II of 1880	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(*See section 4.*)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any pay, annuity, pension or gratuity paid in British India by the Government, or by a company, or by a local authority, or by any other public body or association not being a company, to any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.	(a) If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards—five pies in the rupee. (b) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem—four pies in the rupee.
2. Any pay, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.	

PART II.

PROFITS OF COMPANIES.

1. Profits of a shipping company having ships engaged in trade between British India and any other country.	Five pies in the rupee on one moiety of the nett profits made by each of those ships during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March.
2. Profits of any other company.	Five pies in the rupee on the whole of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March.

PART III.

INTEREST ON SECURITIES.

Interest becoming due on or after the first day of April, 1886, and payable in British India, on— (*a*) promissory notes, debentures, stock or other securities of the Government of India, not being stock-notes, or (*b*) bonds or debentures charged by the Imperial Parliament on the revenues of India, or (*c*) stock or debentures of, or shares in, railway or other companies, the interest whereon has been guaranteed by the Secretary of State for India in Council, or (*d*) debentures or other securities for money issued by or on behalf of a local authority.	Five pies in the rupee on such interest, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. 500, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee.

PART IV.

OTHER SOURCES OF INCOME.

Any source of income not included in Part I, Part II or Part III of this schedule.	(*a*) If the annual income is assessed at—

not less than Rs.	500	but at less than Rs.	750	the tax shall be Rs.	10
,, ,, ,,	750	,, ,, ,,	1,000	,, ,,	15
,, ,, ,,	1,000	,, ,, ,,	1,250	,, ,,	20
,, ,, ,,	1,250	,, ,, ,,	1,500	,, ,,	28
,, ,, ,,	1,500	,, ,, ,,	1,750	,, ,,	35
,, ,, ,,	1,750	,, ,, ,,	2,000	,, ,,	42

(*b*) If the annual income is assessed at Rs. 2,000 or upwards,—five pies in the rupee on the income.

THE THIRD SCHEDULE.

FORM OF PETITION.

(*See section 24.*)

TO THE COLLECTOR OF

The *day of* 188 .

The petition of *A. B.* of

SHEWETH as follows—

1.—Under Act No. of 1886, your petitioner has been assessed in the sum of rupees for the year commencing the first day of April 188 .

2.—Your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits, and the place or places at which such income or profits accrues or arise*] for the year ending the day of last were rupees as will appear from the documents of which a list* is presented herewith.

3.—Such income and profits actually accrued and arose during a period of months and days [*here state the exact number of months and days in which the income and profits accrued and arose*].

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [*or* that he may be declared not to be chargeable under the said Act].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

* *This list, if the petitioner so wishes, may be presented in a sealed envelope.*

STATEMENT OF OBJECTS AND REASONS.

IT having been found necessary to have recourse to legislation for the purpose of increasing the public revenues, it has been decided to extend the existing License Tax to offices, employments and professions, and, generally, to make liable to assessment all incomes derived from sources other than agriculture.

The existing License Tax Acts are repealed and a single Act for all India is substituted.

The rate of the tax has been slightly raised, and the area of its incidence has been, as above stated, extended; but the principles of the License Tax are closely followed in the case of annual incomes below Rs. 2,000, and the procedure and machinery for assessment and collection are maintained in the case of all incomes so far as is consistent with the altered conditions of the tax.

A. COLVIN.

The 4th January, 1886.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 2.] CALCUTTA, SATURDAY, JANUARY 9, 1886.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 6th JANUARY 1886.

GENERAL REMARKS.—Rain has fallen during the week under review in a few districts in Madras and the North-Western Provinces and Oudh and Punjab. Elsewhere the week has been rainless.

In Madras the standing crops are generally in good condition. The harvest is yielding generally average or below the average. In Mysore and Coorg agricultural prospects continue favourable; in the former the sowing of paddy and Bengal gram is in progress. The harvesting of dry crops has been completed in parts of Bangalore.

In Bombay the *kharif* harvest and *rabi* sowings have been completed except in parts of three districts. In parts of Khandesh the *rabi* is urgently in want of rain, elsewhere the prospects of the crop are generally good. In the Berars, Hyderabad, Central India and Rajputana the *rabi* generally promises very well.

Rabi prospects are also very favourable in the North-Western Provinces and Oudh, Punjab and the Central Provinces, where a good harvest may be expected.

In Bengal the *aman* harvest which is approaching completion is yielding a satisfactory outturn, and the *rabi* is everywhere in excellent condition. The poppy crop in Behar and Hazareebagh is also very promising. Agricultural prospects continue good in Assam.

In British Burma the rice harvest continues in progress.

The public health remains good in most Provinces.

Prices are fluctuating in the Punjab and are slightly rising in Coorg. In some districts of Bengal the price of rice is higher than last week. Elsewhere prices continue generally steady.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(Jan. 6th)		
Bellary . . .	*Nil*	Early dry crops much improved, but in one taluk oilseeds suffering from insects, and white *cholum* from disease; wet crops good; harvest paddy and dry crops yield almost average.
Kurnool . . .	. . . . .	Standing dry crops injured by late unseasonable rains and by insects in parts; harvest paddy, outturn below average. Smallpox and cattle-disease in one taluk.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—*contd.*		
Ganjam . . .	3·30	Greater portion of rain-fed paddy lost; harvest irrigated paddy outturn below average. Smallpox and cattle-disease in two taluks; 12 deaths from cholera.
Kistna . . .	*Nil*	Standing crops generally good; harvest paddy outturn below average. River 2·15 feet over anicut. Fever prevalent, smallpox slight, deaths from cholera unreported last week 12, this week 9.
Chingleput (Madras) .	*Nil*	Standing crops generally good; harvest paddy outturn below average. Fever in one, smallpox in two, and cattle-disease in two taluks.
Coimbatore . . .	·09	Standing crops generally good; harvest paddy and dry grains outturn about average. Slight fever in two taluks.
Tanjore . . .	Last week since revised . . 1·98 This week . ·49	Standing crops generally good; harvest paddy and dry grains outturn below average.
Madura . . .	Last week since revised . . ·87 This week . ·04	Water-supply sufficient. Fever prevalent; cattle-disease in one taluk.
Malabar . . .	*Nil*	Harvest of second crop paddy commenced in five taluks. Slight smallpox in seven taluks, fever in two, and cattle-disease in one taluk; 21 deaths from cholera.
Travancore . .	*Nil*	Paddy in ear and thriving. Fever in parts.
		General Remarks.—General prospects fair; continue favourable in Bellary and Anantapur.
Bombay—(Jan. 6th)		
Karachi . . .	*Nil*	River at Kotri on 3rd 4 feet 3 inches against 5 feet 1 inch on same date last year. *Rabi* sowings not completed yet. Fever in 12, and cattle-disease in four talukas. Prices—wheat, red rice, and *bajri* in Karachi, 26, 30, and 34; in Tatta 26, 40, and 42; in Sujawal 26, 44, and 42, and in Sehwan 32, 44, and 40 pounds per rupee respectively.
Hyderabad . .	*Nil*	*Rabi* good. River at Kotri 4 feet 2 inches, against 5 feet on same date last year. Fever in ten, cattle-disease in five, and smallpox in one taluka. Prices steady.
Ahmedabad . .	*Nil*	Standing crops healthy. Fever in Sanand and Viramgaum talukas. Wheat 34 and *bajri* 34 pounds per rupee.
Baroda . . .	*Nil*	Cattle-disease continues in two talukas. *Rabi* in good condition.
Surat . . .	*Nil*	Standing crops healthy; reaping of *jowari* progressing. Smallpox among cattle in Bulsar taluka; fever in Bulsar, Bardoli, Pardi, and Mandir talukas. *Jowari* 38 and *nagli* 46 pounds per rupee.
Nasik . . .	*Nil*	Threshing of *kharif* crops in progress; *rabi* crops in fair condition; both these crops suffered slightly for want of rain in parts of the Malegaon and Yeola talukas. Public health generally good. Wheat 31½, *bajri* 36½ and rice 23¾ pounds per rupee.
Colaba (Bombay) .	*Nil*	Abnormal temperature fell from 2° warm on 30th to *nil* on 2nd, was *nil* on 3rd and 4th, and 4° warm on 5th; vapour in air excessive on 30th, afterwards normal; abnormal wind southerly on 3rd and easterly on 5th; wind normal on all other days.
Poona . . .	*Nil*	Threshing of *kharif* crops in progress; *rabi* crops in good condition. Cattle-disease prevalent in Junnar taluka; 53 cholera cases in taluka Haveli and Poona city, 27 deaths. Prices—*bajri* 32 and *jowari* 31, in Poona—*bajri* 34 and *jowari* 39 pounds per rupee.
Ahmednagar . .	*Nil*	*Rabi* good. Health good. *Bajri* average 44 and *jowari* 52 pounds per rupee.
Sholapur . . .	*Nil*	*Kharif* harvest nearly completed; *rabi* crops doing well; *jowari* 49 pounds 27 tolas and *bajri* 43 pounds 17 tolas. Cholera 7 cases, 3 deaths in Barsi taluka.
Dharwar . . .	*Nil*	Reaping of rice and early *jowari* completed; cotton crops good; wheat and gram crops slightly blighted in five talukas. Fever and cattle-disease in Mugad, Bankapur and Hangal. Rice 20 to 36 and *jowari* 43 to 64 pounds per rupee.
Kanara . . .	*Nil*	Second crop sowing continues below and above Ghat. Fever and smallpox decreasing; measles in Karwar; cattle-disease in five talukas. Common rice in Karwar 12⅛, in district average 13½ seers per rupee. Weather seasonable.
Rajkot . . .	*Nil*	Weather cold. Fever and bowel complaints prevalent in some parts; public health generally good. *Bajri* 32, *jowari* 42, and wheat 31 pounds per rupee.
		General Remarks.—Reaping of *kharif* and sowing of *rabi* crops completed, except in parts of three districts. Rain urgently required for *rabi* crops in four talukas of Khandesh. Standing crops damaged by drought in parts of Nasik, and by blight in parts of Dharwar, Khandesh, Satara, and Bijapur. Cholera in parts of 2, fever and cattle-disease in parts of 12, and smallpox in parts of 6 districts.
Bengal—(Jan. 6th)		
Chittagong (Jan. 5th)	*Nil*	Weather cold and bright. Prospects of crops good; harvesting of *aman* still continues. Prices steady. Public health good.
Dacca . . .	*Nil*	*Aman* paddy being harvested; prospects of winter crops continue favourable. Sporadic cholera in the district.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bengal—*contd.*		
24-Pergunnahs . .	*Nil*	Prospects of *aman*, except in low lands, and of winter crops, good. Harvesting of *aman* going on, yield estimated at about 12 annas. Sporadic cholera in Sadr, Baraset, and Diamond Harbour sub-divisions.
Khoolna . . .	*Nil*	Weather cool. Harvesting of *aman* paddy continues; prospects good; winter crops doing well; planting of *boro* paddy commenced in some places. Price of rice falling. Some cholera; public health fair.
Moorshedabad . .	*Nil*	Weather seasonable. Harvesting of *aman* rice almost over; outturn above average; prospects of all cold-weather crops good. Public health good.
Pubna . . .	*Nil*	Weather fair; north winds prevalent. *Aman* still being harvested; prospects of winter crops favourable. Health of people generally good.
Dinagepore . .	*Nil*	Weather favourable. Harvest progressing fast; prospects of *rabi* good. Cholera still reported from four thanas, but less frequently.
Rungpore . . .	*Nil*	*Aman* being harvested with favourable outturn; winter crops doing well. Public health good.
Midnapore . . .	*Nil.*	Weather cold. Prospects of crops generally good and prices low. Public health improving.
Burdwan . . .	*Nil*	*Rabi* crops promise well Public health fair.
Bhagulpore . .	*Nil*	Rice harvest nearly completed; *rabi* crops doing well; *kurthi* being gathered.
Purneah . . .	*Nil*	Prospects of crops favourable; harvesting of rice nearly completed. Public health improved.
Durbhanga . .	*Nil*	Harvesting of paddy nearly completed; *rabi* prospects excellent, tobacco and poppy promising. Prices almost stationary. Public health generally good.
Mozufferpore . .	. . . .	Poppy crop very promising.
Sarun . . .	. . . .	Prospects of poppy excellent, weather favourable.
Chumparun . .	*Nil*	Harvesting of *aghani* in progress; prospects of *rabi* good. Poppy plants strong and healthy. Prices fallen slightly. Public health fair.
Patna . . .	*Nil*	Harvesting of paddy still going on; prospects of *rabi* and poppy crops good. Public health good.
Gya.	*Nil*	*Kharif* harvest fair. *Rabi* prospects good; poppy in west and north-west has suffered more than in other parts of district, but prospects hopeful if good weather holds out. Public health good.
Shahabad . . .	. . . .	Poppy crops slightly injured by damp weather following late rains, but prospects on the whole good.
Hazaribagh . .	*Nil*	Weather clear and cold. Paddy harvest almost finished; prospects of *rabi* and poppy crops generally good. Public health good.
Cuttack . . .	*Nil*	Weather chilly. Reaping of late rice continues; outturn generally fair; *rabi* doing well. Price of rice falling. Cholera gradually subsiding; severe fever prevalent in town.
		General Remarks.—No rain fell during the week. *Aman* harvest nearly over generally with a satisfactory outturn, except in deeply inundated parts of South-west and Central Bengal. *Rabi* crops everywhere in excellent condition, and poppy in Behar and Hazaribagh also very promising. Price of rice somewhat higher in some districts than in the preceding week, but is generally cheaper than last year except in Calcutta and adjoining districts. Cholera in Tipperah and Cuttack abating, but fever in Cuttack town and Backergunge still prevalent; otherwise public health fair.
N. W. Provinces and Oudh (Jan. 6th)		
Bénares (Jan. 5th)	*Nil*	Weather clear and very cold. *Rabi* crops flourishing, the late rains having considerably improved them and an outturn above the average is anticipated. Sugarcane cutting continues. Prices show a slight rise in wheat, gram and *bajra*. Markets are well supplied. Public health and condition of cattle good.
Gorakhpore („ 4th)	*Nil*	Late paddy harvested; *rabi* and poppy crops in good condition. Prices stationary.
Fyzabad („ 5th)	*Nil*	Weather cold. Prospects good. Poppy thriving. Markets well supplied. Health of people fair.
Lucknow („ 4th)	*Nil*	*Rabi* prospects very favourable; poppy crop looks well. Markets well supplied, but prices are gradually rising. Fodder very dear. Health of people good; no cattle-disease.
Rae Barelli („ „)	*Nil*	Weather cloudy and cold. *Rabi* crops promising well. Markets full. Prices slightly rising. General health fair.
Partabgarh („ 5th)	*Nil*	Wind westerly; weather clear. The late rains have done much good to the *rabi* crops; *arhar* and peas flowering; sugarcane being crushed. Prices stationary. Health of people and cattle good.
Allahabad („ „)	*Nil*	Weather seasonable. All crops doing well. Markets fully stocked. Prices show a tendency to rise. Condition of men and cattle good.
Cawnpore („ „)	*Nil*	*Rabi* crops thriving; poppy plants healthy. Prices firm. Condition of people and cattle good.
Banda („ „)	*Nil*	Weather seasonable. *Rabi* crops flourishing. Prices steady. Public health and condition of cattle good.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
N.-W. P. & Oudh—*contd.*		
Farakhabad (Jan. 5th)	·20 in four tahsils on 4th.	Prospects fair. Markets well supplied. Health of people fair.
Sitapur („ „)	A slight shower at Sadr on 4th.	Weather cloudy since last two days with east winds. *Rabi* prospects favourable; poppy crop healthy. Prices stationary. Health good.
Bareilly („ „)	*Nil*	Crops doing well. Markets fairly steady. Health of people and cattle continue good.
Ballia („ 4th)	*Nil*	Weather cold and clear with westerly winds prevailing during the week. Prospects continue favourable. Supplies sufficient. Health of people and cattle good.
Kumaon („ 5th)	Rain and snow.	Weather unsettled. *Rabi* crops progressing. Prices stationary. General health good. Cattle-disease continues.
Agra („ 4th)	Good rain at Sadr on the night of 3rd.	*Rabi* crops flourishing. Prices nearly steady. Health good.
Jhansi („ „)	*Nil*	Weather cold. Crops flourishing. Health good.
Meerut („ 5th)	General rain on 5th, nearly 1·0.	The rain most beneficial. Weather again bright and cold. Prospects most favourable. Prices stationary. Health good.
		General Remarks.—A little rain has fallen in four districts, but weather is everywhere seasonable. *Rabi* and opium crops flourishing. Prospects good. Supplies ample. Prices generally stationary. Save some cattle-disease in Kumaon, the general health of men and cattle is good.
Punjab—(Jan. 6th)		
Delhi . (Jan. 5th)	·12	Health fair. *Rabi* crops promising. Prices slightly rising.
Hissar . . .	·50	Health good. *Kharif* being winnowed; *rabi* flourishing. Prices almost stationary.
Umballa . . .	·70	Health good. *Rabi* crops flourishing; prospects good. Prices somewhat falling.
Jullunder . . .	1·50 with hail.	Health and crops good. Prices stationary.
Amritsar . . .	·40	Health and crops good. Prices stationary.
Sialkot . . .	*Nil*	Health good. *Rabi* sowings completed. Prices falling.
Ferozepore . . .	*Nil*	Health and *rabi* crops good. Prices stationary.
Lahore . . .	·50	Health good. Crop prospects improved since rain has fallen. Prices slightly fallen.
Rawalpindi . .	·10	Health good. *Rabi* sowings completed. Prices stationary.
Shahpur . . .	*Nil*	Smallpox has appeared in tahsils Bhera and Khushab. Fodder very scarce. Prices rising.
Mooltan . . .	*Nil*	Health good. *Rabi* crops flourishing. Prices fluctuating.
Dera Ismail Khan .	*Nil*	Cholera disappeared; fever in city. Crop prospects fair. Prices stationary.
Peshawar . . .	*Nil*	Rain much wanted. Health fair. Prices generally rising.
		General Remarks.—Rain in a few districts. Cholera has disappeared from the Dera Ismail Khan district, but fever in that city continues. Smallpox in the Bhera and Khushab tahsils of the Shahpur district, otherwise the health of the Province is good. Prices of food grains are fluctuating.
Central Provinces—(Jan. 6th)		
Nagpur . . .	*Nil*	Weather cool. *Kharif* being gathered; *rabi* fair. Fever prevalent; cattle-disease in places. Prices stationary.
Jubbulpore . .	*Nil*	Weather clear and cold. Crops excellent. Fever prevalent. Prices steady.
Saugor . (Jan. 5th)	*Nil*	Weather clear and cold. Prospects good. Health fair. Prices stationary.
Seoni . . .	*Nil*	Weather clear and cool. Prospects good; threshing of rice in progress. Fever abating. Prices stationary.
Hoshangabad . .	*Nil*	Weather clear. Prospects good; gram and pulse slightly damaged by frost. Health good; cattle-disease in places. Prices steady.
Khandwa . . .	*Nil*	Weather occasionally cloudy. Crop favourable. Health good. Prices steady.
Raipur . . .	*Nil*	Weather cold. *Kharif* being harvested; *rabi* crops good; rice 23 and wheat 30 seers per rupee.
Sambalpur (Jan. 2nd)	*Nil*	Weather clear and cold. Harvest nearly completed. Fever prevalent. Trade brisk. Prices stationary.
		General Remarks.—Weather clear and cold. Prospects everywhere favourable. Fever in places. Prices steady.
British Burma—(Jan. 6th)		
Akyab (Jan. 2nd)	. . . .	Public health good; slight cattle-disease in one circle. Reaping progressing.
Bassein . . .	. . . .	Public health good; cattle-disease disappearing.
Rangoon . . .	. . . .	Public health good; three fatal cases of cholera. Supplies of paddy are arriving, but on a very small scale.
Amherst (Moulmein) (Dec. 26th '85)	. . . .	Public health and health of cattle good.
(Jan. 2nd)	. . . .	Public health and health of cattle good.
Tavoy . . .	. . . .	Public health good; cattle healthy. Gathering and harvesting in progress.
Pegu . . .	. . . .	Public health and health of cattle good. Crop prospects very good.
Henzada . . .	. . . .	Public health and health of cattle good. Reaping almost completed.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
British Burma—*contd.*		
Prome	. . . .	Slight cholera in three townships; cattle healthy. One-third of the reaping finished.
Toungoo	. . . .	Public health and health of cattle good. Reaping going on.
Thayetmyo	. . . .	Public health good. Reaping finished.
		General Remarks.—Slight cholera in four districts, elsewhere public health is good; cattle-disease slight in four districts, elsewhere health of cattle good. Reaping progressing.
Assam—(Jan. 6th)		
Gauhati	*Nil*	Weather seasonable. Public health fair; *kalajar* seems still prevalent in parts of the Laki tehsil. Reaping of *sali* still in progress; gathering of *matikalai* and *mugh* continues. Cattle-disease reported from some mouzahs.
Sylhet	*Nil*	State and prospects good. Cholera prevalent at Sunamganj, Karimganj and Moulvibazar.
Cachar	*Nil*	Weather seasonable. More than three-fourths of *sail* and *asra* crops reaped. Common rice 16 seers per rupee. General health good.
Dibrugarh	·07	Weather seasonable. Reaping of *sali* crop nearly finished; *matikalai* being gathered; prospects of mustard and sugarcane good.
Mysore and Coorg—(Jan. 6th)		
Bangalore	*Nil*	Crops generally in good condition; harvesting of dry crops completed in parts of Bangalore district; sowing of paddy and Bengal gram progressing in the Tumkur district; prospects favourable. Public health generally good; cattle-disease in parts of the Kolar district. Prices stationary.
Mercara	*Nil*	Crops in good condition. Prices of food grains slightly risen. Prospects of season and public health good.
Berar and Hyderabad—		
Amraoti	*Nil*	Weather cool. *Jowari* threshing commenced; *rabi* progressing favourably. Wheat 22, *jowari* 26 seers per rupee.
Akola	*Nil*	Cotton-picking and *jowari* threshing in progress; *rabi* crops in good condition.
Hyderabad	*Nil*	Standing crops progressing; sowing of *tabi* crops continues. General health fair. Prices—wheat 14¼, coarse rice 12½, white *juar* 19¾, yellow *juar* 21, and *tur* 16¼ seers per current sicca rupee.
Central India States—(Jan. 6th)		
Indore	*Nil*	Health and prospects good. Weather seasonable.
Morar (Gwalior)	·17	Total rainfall 31·21. Health and prospects good.
Sutna	*Nil*	Health and prospects good.
Neemuch	*Nil*	Weather seasonable. Crops and health good.
Goona	*Nil*	Health and prospects good.
Agar	*Nil*	Health and opium prospects good.
Sehore	*Nil*	Weather clear. Crops and health good.
Nowgong	*Nil*	Health and prospects good.
Manpur	*Nil*	Crops thriving; opium sowings finished. Prices stationary. Health good.
Rajputana—(Jan. 6th)		
Abu (Jan. 6th)	*Nil*	Health good. Weather cloudy and very cold.
Sirohi („ 4th)	*Nil*	Little water in tanks. Health and crop prospects good. Weather fine and cold.
Marwar („ 2nd)	*Nil*	Tanks almost full. Fever and smallpox still prevail. Crop prospects good. Sky almost clear. Prices stationary.
Kherwara („ 4th)	*Nil*	Tanks and wells decreasing. Irrigated crops in good condition. Health generally good, but pneumonia to some extent prevalent. Prices steady. Weather variable—has suddenly turned cold.
Meywar („ „)	*Nil*	Tanks and wells low. Crops average. Health good. Prices stationary. Weather seasonable.
Partabgarh („ 3rd)	*Nil*	Tanks and wells very low. Health and crops good. Prices—*mukka* and gram rising. Weather clear and cold.
Harowti, Tonk („ 4th)	*Nil*	Crops and health good. Weather clear.
Jhallawar („ 1st)	*Nil*	Weather seasonable. Health and prospects good.
Kotah („ 2nd)	*Nil*	General health good, but smallpox still prevalent in city. *Rabi* thriving. Weather cold and clear.
Ajmere („ 5th)	*Nil*	Weather cold and cloudy. Crop prospects good. Fever and smallpox continue.
Kerowli („ 2nd)	*Nil*	Tanks and wells drying. Fever prevalent Prices steady.
Jeypore („ 5th)	*Nil*	Crop prospects unchanged. Health good. Prices steady.
Dholepur („ 2nd)	*Nil*	Tanks and wells decreasing. Fever continues. Prices stationary.
Bhurtpore („ 2nd)	*Nil*	Tanks and wells full. Crops progressing favourably. Health good. Prices falling.
Ulwar („ 5th)	*Nil*	Crop prospects good. Health good. Weather cloudy.
Bikanir („ 2nd)	*Nil*	Health good. Prices stationary. Weather clear and very cold.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXVI OF 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 13th Dec. 1884. Total.	Receipts for week ending 13th Dec. 1884. Per mile open.	Total mean length open.	Receipts for week ending 12th Dec. 1885. Total.	Receipts for week ending 12th Dec. 1885. Per mile open.	Total receipts from 1st April to 13th Dec. 1884. Total.	Total receipts from 1st April to 13th Dec. 1884. Per mile open per week.	Total receipts from 1st April to 12th Dec. 1885. Total.	Total receipts from 1st April to 12th Dec. 1885. Per mile open per week	Total Increase in 1885-86.	Total Decrease in 1885-86.
			R	R		R	R	R	R	R	R	R	R
	Guaranteed.												
12th Dec. 1885	Oudh and Rohilkhand	594	78,649	132	608	1,00,955	166	35,05,860	171	39,18,729	176	4,12,869	...
12th ditto	Sind, Punjab and Delhi	704	2,34,059	332	704	2,45,399	349	75,25,144	283	95,76,663	372	20,51,519	...
19th ditto	Madras	861	1,34,061	156	861	1,41,431	164	49,30,256	156	52,60,332	167	3,30,076	...
19th ditto	South Indian	654	81,627	125	654	79,199	121	30,53,937	127	31,44,075	132	90,138	...
19th ditto	Great Indian Peninsula	,504	6,42,620	427	1,504	7,86,656	523	2,27,95,493	413	2,38,14,725	433	10,19,232	...
19th ditto	Bombay, Baroda and Central India	461	2,43,629	528	461	2,44,548	530	78,50,580	464	87,58,214	519	9,07,634	...
	TOTAL	4,778	14,14,645	296	4,792	15,98,188	334	4,96,61,270	284	5,44,72,738	311	48,11,468	...
	State.												
19th Dec. 1885	East Indian	1,509	8,52,621	565	1,515	9,09,135	600	2,88,44,630	521	3,23,15,276	583	34,70,646	...
19th ditto	Eastern Bengal	233	1,06,787	458	233	99,973	429	39,43,390	461	30,47,024	358	...	8,96,366
19th ditto	Nalhati	27	1,428	52	27	1,471	54	54,768	55	53,642	54	...	1,126
19th ditto	Northern Bengal	249	51,656	207	249	65,570	263	15,27,807	168	14,91,167	164	...	36,640
19th ditto	Kaunia-Dharla	37	3,248	88	37	2,254	61	1,00,584	74	87,699	65	...	12,885
19th ditto	Tirhoot	226	24,093	107	226	27,514	122	8,65,263	116	8,77,445	106	12,182	...
19th ditto	Patna-Gya	57	7,908	138	57	7,697	135	3,69,704	176	3,45,562	165	...	24,142
12th ditto	Cawnpore-Achnera	240	21,688	90	253	18,046	71	6,64,859	76	5,68,185	62	...	96,674
19th ditto	Dildarnagar-Ghazipur	12	980	82	12	1,068	89	32,817	74	32,418	74	...	399
26th ditto	Rajputana-Malwa (a)	1,260	3,00,015	238	1,411	3,45,000	244	91,13,683	192	1,13,63,295	221	22,49,612	...
19th ditto	Wardha Coal	45	16,582	368	45	18,160	404	4,15,713	252	3,72,747	227	...	42,966
19th ditto	Nagpur and Chhattisgarh	149	24,148	162	149	25,905	174	8,21,408	ing.	8,55,896	157	34,488	...
19th ditto	British Burma	254	31,340	123	327	27,280	83	13,53,700		12,64,807	116	...	88,893
19th ditto	Sindia	75	7,711	103	75	6,382	85	2,43,543	88	2,46,479	90	2,936	...
12th ditto	Punjab Northern	447	67,094	150	447	66,754	149	22,69,125	139	26,07,927	160	3,38,802	...
19th ditto	Indus Valley	660	2,01,424	305	660	1,79,400	272	54,45,336	225	81,19,668	337	26,74,332	...
12th ditto	Amritsar-Pathankot	66	4,746	72	66	5,055	77	1,51,882	68	2,06,184	85	54,302	...
19th ditto	Bareilly-Pilibhit	36	1,030	29	36	2,051	57	(b)3,838	12	50,520	39	46,682	...
19th ditto	Narainganj-Dacca-Mymensingh	...	...	...	86	2,437	28	...	...	65,190	36	65,190	...
5th ditto	Jorhat	...	...	...	...	(c)	...	...	...	(d)25,094	28	25,094	...
	TOTAL	4,073	8,71,878	214	4,396	9,02,017	205	2,73,77,420	186	3,16,80,949	199	43,03,529	...
	GRAND TOTAL (GUARANTEED AND STATE)	10,360	31,39,144	303	10,703	34,09,340	319	10,58,83,320	281	11,84,68,963	304	1,25,85,643	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	5,52,50,223	146	6,41,66,144	165	...	...
	NET RECEIPTS	...	...	...	...	...	...	5,06,33,097	135	5,43,02,819	139	36,69,712	...
	Assisted Companies.												
19th Dec. 1885	Bengal Central	126	8,986	71	126	7,775	62	3,52,265	77	3,48,007	76	...	4,258
19th ditto	Rohilkhand and Kumaon	67	1,903	28	67	3,443	51	(b)26,871	45	1,71,681	70	1,44,810	...
12th ditto	Assam	70	6,528	93	78	6,010	77	1,57,540	63	1,80,540	63	23,000	...
26th ditto	Southern Mahratta	214	11,755	55	315	23,220	74	1,67,603	35	6,70,508	66	5,02,905	...
19th ditto	Bengal and North-Western	76	1,860	24	303	25,100	83	(e)64,077	25	9,11,364	82	8,47,287	...
19th ditto	Tarakessur	...	...	...	22	3,868	175	...	...	1,72,449	212	1,72,449	...
	TOTAL	553	3[illegible],032	56	911	69,416	76	7,68,356	51	24,54,549	77	16,86,193	...
	Native States.												
12th Dec. 1885	Bhavnagar-Gondal	193	15,256	79	193	20,412	106	8,00,773	113	6,65,312	94	...	1,35,461
26th ditto	Jodhpore	44	2,436	55	64	3,400	53	43,208	33	1,21,776	52	78,568	...
12th ditto	Nizam's	121	17,099	141	121	22,423	185	6,78,412	153	7,98,331	181	1,19,919	...
19th ditto	Mysore	129	7,801	60	149	8,926	64	2,66,594	67	3,11,642	61	45,048	...
12th ditto	Rajpura-Patiala	16	541	34	16	1,141	71	(f)3,324	34	31,018	53	27,694	...
	TOTAL	503	43,133	86	534	56,302	105	17,92,311	106	19,28,079	99	1,35,768	...

* *N.B.*—As regards the figures in column "*Total receipts from 1st April to date*" audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.

(b) Total receipts from 12th October to 13th December 1884.

(c) Return not received.

(d) Total receipts from 1st April to 5th December 1885.

(e) Total receipts from 2nd April to 13th December 1884.

(f) Total receipts from 1st November to 13th December 1884.

FORT WILLIAM,
The 7th January 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

DEPARTMENT OF FINANCE AND COMMERCE.

SUPPLEMENT TO THE STATEMENT OF PRICES CURRENT OF FOOD GRAINS FOR THE 2nd HALF OF NOVEMBER 1885, PUBLISHED IN PAGES 1680 AND 1681 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 26th DECEMBER 1885.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAHS.

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of last year.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of last year.	Rice. Best sort. Present fortnight.	Rice. Best sort. Past fortnight.	Rice. Best sort. Corresponding fortnight of last year.	Rice. Common. Present fortnight.	Rice. Common. Past fortnight.	Rice. Common. Corresponding fortnight of last year.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of last year.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of last year.	Lesser Millets, Ragi, &c. (Kavaru, Veragoo, Sawee, Cheena, Coraloo, Murhwa, Nuglee, &c.), *Panicum Miliaceum*, *Eleusine Coracana*, &c. Present fortnight.	Lesser Millets. Past fortnight.	Lesser Millets. Corresponding fortnight of last year.	Gram. Present fortnight.	Gram. Past fortnight.	Gram. Corresponding fortnight of last year.	Firewood. Present fortnight.	Firewood. Past fortnight.	Firewood. Corresponding fortnight of last year.	Salt. Wholesale. Present fortnight.	Salt. Wholesale. Past fortnight.	Salt. Wholesale. Corresponding fortnight of last year.	Salt. Retail. Present fortnight.	Salt. Retail. Past fortnight.	Salt. Retail. Corresponding fortnight of last year.
		S. C.	S. C.	S. C	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	Ra. p.	Ra. p.	Ra. p.	S. C.	S. C.	S. C.
Rajpootana.	Erinpura	18 11	18 10	20 11	30 0	29 0	28 1	...	...	...	7 0	7 0	7 11	20 0	20 0	21 0	20 0	22 0	20 13	...	...	...	31 0	28 9	22 1	320 0	320 0	190 0	3 0	3 0	3 0 4	13 0	13 0	13 0
	Sirohee	16 0	16 0	17 0	25 0	25 0	25 0	5 0	5 0	6 4	6 0	6 0	7 0	17 0	17 0	18 0	18 0	18 0	19 8	...	...	...	20 0	20 0	19 0	200 0	200 0	210 0	2 12 0	2 12 0	2 12 0	14 8	14 8	13 5
	Abu	17 8	17 8	16 0	24 0	24 8	20 8	6 0	6 0	6 0	8 0	8 0	7 8	...	...	...	18 0	18 0	17 0	...	...	...	22 8	22 8	18 0	160 0	160 0	160 0	3 1	3 1	3 1 6	13 0	13 0	13 0
	Anadra	18 0	17 12	18 0	26 0	26 0	23 8	6 4	6 4	6 8	8 0	8 0	8 0	...	...	...	20 0	20 0	19 0	...	...	...	26 0	26 0	20 0	...	...	...	2 14 0	2 14 0	2 15 0	14 0	14 0	13 8
	Bálmere	17 0	17 0	16 4	...	...	...	5 0	5 0	5 10	8 0	8 0	9 12	...	...	...	21 8	21 8	36 0	...	...	...	15 0	15 0	13 8	240 0	240 0	290 0	2 6 0	2 6 0	2 3 3	16 8	16 8	18 4
	Jeysalmere	12 13	12 12	13 10	...	...	...	10 0	10 0	10 8	12 6	12 6	13 10	19 0	19 0	22 6	15 4	15 4	19 10	...	...	...	14 12	15 0	17 10	...	...	...	1 9 0	1 9 0	1 9 0	25 0	22 0	22 0
	Marwar (Jodhpore)	17 8	17 8	18 8	21 4	22 12	25 0	6 4	6 4	5 0	7 8	7 8	7 12	22 8	21 4	22 0	20 0	20 10	20 0	...	...	...	26 4	25 4	23 12	90 0	90 0	90 0	2 7 3	2 8 0	2 6 3	16 4	16 0	16 12

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch.*)

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Monday, the 4th January, 1886.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B., G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble C. P. Ilbert, C.S.I., C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
The Hon'ble H. J. Reynolds, C.S.I.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St.A. Goodrich.
The Hon'ble R. Steel.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.

LAHORE TRAMWAYS BILL, 1886.

The Hon'ble MR. ILBERT moved that the Report of the Select Committee on the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore be taken into consideration. He said:—"This Bill is one of purely local interest, and I hope it will be the last of this class with which I shall have to trouble the Council. The general Tramways Bill, which is now before a Select Committee, will probably make it unnecessary to undertake legislation of this description in future."

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

SUNDRY BILLS.

The Hon'ble MR. ILBERT also moved that the Hon'ble Mr. Quinton and the Hon'ble Rájá Amír Hasan be added to the Select Committee on the Bill to amend the Northern India Ferries Act, 1878.

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Hon'ble Rájá Amír Hasan be added to the Select Committee on the Bill to declare and amend the law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces.

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Hon'ble Rájá Amír Hasan be added to the Select Committee on the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes.

The Motion was put and agreed to.

LICENSE TAX AMENDMENT BILL, 1886.

The Hon'ble SIR A. COLVIN moved for leave to introduce a Bill for imposing a tax on income derived from sources other than agriculture. He said:—

"It will be desirable, in asking leave to introduce the Bill inscribed on the list of business before us, that I should explain the circumstances in which we have found it necessary to have recourse to legislation with the purpose of increasing our revenue. In coming before this Council with a Bill the object of which is to add to our present means of direct taxation we shall be expected, and very reasonably expected, to demonstrate its necessity. I shall endeavour to do so as clearly, but at the same time as succinctly, as I can. To enter at great length or with infinite detail into the present prospects and into the past fortunes of our finances would be out of place here, and would, I feel sure, assist this Council very little. At the best, they would but follow me (as one tracks a mole working underground) by the heaps it leaves behind, by a series of recurring groups of confusing financial figures. But, as the object of what I have to say is to enable those who are here to seize clearly and firmly the problem which the Government have to solve, I shall, I believe, assist them best in doing so by avoiding as much as possible mazes of figures and intricacies of calculation, and keeping to the broad beaten high road, open and accessible to all, and easily traversed from end to end by those who will give themselves the trouble to accomplish it. I shall briefly examine the past and the actual financial situation; I shall show this Council what is the figure at which we estimate the deficit of next year; I shall examine the several methods which present themselves of meeting this deficit; I shall then state the reasons which have led us to adopt such an amendment of the License Tax as shall place direct taxation on a more equitable basis, and I shall close with such remarks as may show that the measure we propose to introduce is one which opponents in former days of an income tax have expressed themselves as willing to accept. It is impossible to give a clear view of the present situation without glancing back, however briefly, at the circumstances of the last three preceding years, so as to show what has been the equilibrium of revenue and expenditure from 1882 onwards, what are the resources which they have left us on which we can count to meet increased demands for expenditure, and what is the nature and extent of the recent charges imposed upon us, which are so serious as to leave us no doubt of the inadequacy of our revenue, as at present estimated, to provide for them. I take 1882 as the point of departure, because that was the year in which the Government of India introduced changes in our revenue of a nature so radical and decisive as to constitute an epoch from which a new departure must be dated. In the Budget Statement for the present year I said, it may be remembered, that 'the measures adopted in 1882 had been fully justified by the experience acquired since their introduction, but' I added 'it was doubtful whether the status which they established would prove sufficient in view of the further trials which seemed to be awaiting us and of the necessities of our situation, whether connected with the state of our currency or with the measures necessary for the development and protection of the country.' What, then, has been the course of events since the Budget of 1882-83 was introduced? And what were my grounds for saying that the calculations of that Budget had been justified by experience, but that it seemed likely that the resources which they furnished us would have shortly to be supplemented? In that year, 1882-83, the rate of duty on salt was reduced to R2 a maund everywhere; excepting in the Trans-Indus Districts of the Punjab and Burma, (where a specially low rate of duty had previously prevailed,) at a cost of £1,400,000. Cotton duties and the general import duties were entirely abolished at a gross cost of £1,219,000. The Patwari Cess in the North Western Provinces was remitted, and the Government undertook the payment of patwaris in Oudh, the change involving a virtual remission of taxation to the extent of £316,000. These changes, with certain administrative reforms, amounted to about three millions. The surplus estimated in the Budget, notwithstanding these very large reductions, amounted to £285,000; the actual surplus, however, was £706,633,

in spite of the provision necessary for the war in Egypt, which amounted to over half a million; of the reduction, in the rate of export duty on Malwa opium, of R50 per chest; and of the serious fall in the exchange which reached £306,433 in excess of the Budget Estimate. This, then, was the result of the first year—remission of revenue to the amount of three millions, war, reduction of duty on Malwa opium and increased loss on exchange; yet a surplus of £700,000.

"In the following year 1883-84 exchange was taken at 1*s.* 7½*d.* instead of 1*s.* 8*d.*; and the total charge on account of Exchange in that year was £773,000 higher than in the Budget Estimates of 1882-83. Owing to short crops in previous years the amount of opium put upon the market was also reduced in 1883-84; and from these two causes a million less was taken on that account in the estimates, while in the course of the year £1,000,000 not provided for in the estimates was paid to Her Majesty's Government on account of arrears of non-effective charges of the British Army. The surplus budgetted for in that year was £457,000; the actual surplus was no less than £1,387,496. In the ensuing year, namely, in 1884-85, the surplus estimated for was £319,300; short sales of opium, very heavy expenditure connected with an extraordinary opium crop, falling off in customs, and in railway income, with the other unfavourable causes explained in the Financial Statement of the present year, again lowered our revenue; yet although in that Financial Statement in the revised estimates for 1884-85 a deficit of £716,200 was calculated upon, there is every reason to anticipate that the accounts now shortly to be closed will show an equilibrium.

"It will be seen from this brief review that during the last three years the surplus of revenue over expenditure, notwithstanding the great reductions carried out in 1882, has averaged, so far as we at present know, in the three years not less than £700,000. The revenues, reduced in 1882 by an annual sum of three millions, have still amply sufficed to meet the difficulties arising from a variety of causes, such as short opium crops, temporary falling-off in railway receipts, war charges, and a heavy claim for payment of arrears of non-effective military charges. The expansion of the revenue, and especially of the railway revenue, will be familiar to all who have watched the course of Indian finance; and it will, probably, be admitted that the figures which I have quoted give striking evidence of the sagacity of the calculations which estimated that 3 millions could, in 1882, be taken off our revenue estimates without causing anxiety. The present year again, the estimates of which were framed on the basis of depression in regard to railways, customs, and opium, still (apart of course from the extraordinary charges put upon us in connection with the preparations for war) shows on its estimates a small surplus of £508,100. It is not necessary at present to dwell on the Estimates of 1885-86 further than to say that the experience gained in previous years will, I have little doubt, prove, when the Budget Statement of the ensuing year is published, to have been fully continued in 1885-86, and that, apart from the extraordinary war expenditure, our resources will, in the current year, have sufficed to meet our burdens. But, with the present year, our brief spell of happiness has come to an end; the fat kine have passed on; the lean kine are come in. Three uninterrupted years of prosperity is a godsend in the annals of any nation; in our Indian annals it is extraordinarily rare good fortune. I know that there are many who think that the capricious and uncertain elements in Indian finance should have been allowed more weight in the counsels of those who carried out the reforms of 1882. I do not share those views. Any man has a right to complain, it is I; for on my shoulders is placed the burden of finding fresh resources to replace those which in 1882 were dispensed with. But I do not share the views of those who cry shame on the Government which lightened by three millions the public burden in 1882, and gave to the tax-payers respite to the present moment. This is neither the place nor the time to enter into a discussion of the policy of 1882; but this much I may affirm, that, whatever may be said about the abolition of the import duties that year, the exemption from duty in March 1878 by the Government of Lord Lytton of certain descriptions of grey

cotton goods made the abolition of the import duties on all cotton goods a question only of time, and of very brief time. If Apollos was constrained to water it was because Paul had sowed. The corner stone was taken out of the edifice in 1878, and the whole fabric of import dues was bound shortly to be removed, under pain of becoming a nuisance and a danger. The decrease, again, in the salt duties has been rewarded by the increase in the subsequent consumption of salt by 13 per cent. in the three subsequent years ending with the 1st of January of the present year—consumption which is steadily increasing. To come back, however, to the thread of my remarks and from the unprofitable pursuit of what might have been to the practical examination of what is. The good time is over; the day of difficulties is again with us; we are labouring once more, not under a plethora, but a want, of money. We shall probably be called upon next year to meet an increased charge of nearly a crore of rupees owing to the fall of a penny in the exchange; that is, instead of taking our exchange next year at 1*s.* 7*d.*, it is prudent at present in making our estimates to assume that we shall have to take it at 1*s.* 6*d.* The so-called loss by exchange imposes on us sacrifices which it is beyond the power of this Government or of any Government, acting singly, to avert; no foresight, no economy, can save us from the depression which silver, largely demonetised and become, so far as it is demonetised, a mere commodity, has, in common with all other commodities, undergone relatively to gold; and from the effects of which we, as a Government, with a silver standard whose dealings are mainly with England, a country of a gold standard, are especially called upon to suffer. At the same time we shall have to provide for an increase in our Military Estimates, whether for pay of troops or interest on Capital to be expended on Defence Works, which eventually will amount to no less than two millions. For this, of course, we are responsible, and if I do not pause here to justify it, it is because others whose special province it is will doubtless undertake that duty. The whole of this latter charge, however, will not fall during the first year; but taking the increased charge on account of exchange and military establishments next year, inclusive of interest on the Capital for frontier railways defence works, it may be calculated at about £2,000,000. Speaking broadly, in round figures, we may assume that of this sum all but £700,000 will be forthcoming on our ordinary estimates. In other words, nearly two-thirds of the increase to our expenditure estimates of £2,000,000 next year caused by the fall in exchange and the increased military expenditure will, according to our expectations, be met from our existing resources.

"To the extent then of £1,300,000 we count upon the funds provided for us, as resulting from the arrangements made in 1882, and that we can so count is proof of the foresight with which those arrangements were made. We could have provided, in other words, for the fall of a penny in exchange, or we could have added to our estimates the sum necessary to meet the additional proposed military expenditure, and the interest on frontier railway and defence works for the ensuing year; but the two charges combined have been too much for us, and have compelled us to seek about for ways and means whereby to meet our accumulated difficulties. I shall be asked how, if the Budget of 1885-86 shows a surplus of £500,000 only, we expect in the coming year to provide £1,300,000 from existing sources. I shall be told that it is customary to show in our estimates, after all expenditure has been met and accounted for, a normal surplus of about half a million; so that deducting the above surplus of £500,000 which must be kept in hand, and assuming that £700,000 are to be raised by taxation, there remain apparently £1,300,000 unprovided for. The chasm certainly appears considerable; but a chasm, like a conscience, is all the better for close inspection. Let us examine it. The explanation, briefly stated, is that the estimates of 1885-86 were in more than one respect abnormally low. The provision of 1882 had not been worked up to. The depression in our railway receipts which set in in 1884-85 still threatened us, and we based our estimates on the cautious view that that depression would continue in 1885-86. Hence our estimates for the current year were estimates below the standard of our normal expectations. But the depression I speak of has partly worn off; other sources of revenue have recovered. We were, in 1885-86, when the estimates

were framed, suffering from stagnation of exports and customs and from short opium revenue, owing to the necessity of increasing our opium reserves which had been depleted by a course of bad years, this necessity again compelling us to put upon the market a smaller amount of opium than would otherwise have been the case. The estimates, both for railway and opium receipts, were therefore taken at an exceptional figure; but since then, I am glad to say, the export trade and with it our railway receipts have considerably revived, and the customs are showing better results. It is more than probable that the revised estimates for the present year will show a net increase of half a million over the estimates under the head of Railways, an improvement which we may look to maintain in the coming year; and as two bumper opium crops have followed one another this year and last year, we may expect considerable improvement, say £200,000, in the opium revenue next year. In consequence of the new method of calculating the military non-effective charges, we shall have in 1886-87 a saving, as compared with 1885-86, in round numbers, of £363,250 under that head. The normal annual increase to our revenue may be taken, as experience has shown us, at £150,000. In the budget of 1885-86 a sum of £585,000 was allotted from revenue to the construction of frontier railways and defence works, which, in view of the exigencies and pressure of our position, will be charged in the ensuing years to Capital. I admit that, speaking for myself, nothing but absolute necessity would induce me to assent to the construction of works of this nature from Capital. But if ever there was a case of absolute necessity, it is the present; and if the choice is to be between increased taxation to the amount of £580,000 or the construction of these works from Capital, it may be reasonably contended that the latter is preferable. As Sir John Strachey said in his Financial Statement for 1880-81 speaking of frontier railways, 'If we could not have paid for them out of our ordinary revenue, it would have been quite right to borrow f[illegible] ould have said this because the works are a[illegible] ause, the political and financial evil[illegible] of b[illegible] rious than those involved in fresh tafficon.' [illegible] for this year it was pointed out that it has [illegible] olicy of the Government of India to meet dema[illegible] ther can be met, from its revenue; revenue f[illegible] India is prepared to have recourse to borrowing [illegible] revenue failing, and further taxation being undesirable, the Government is prepared to do so now. Taking the total then of the items which I have enumerated, we obtain, in round numbers, the figure of £1,800,000 out of a total estimated additional expenditure of two millions, leaving us a balance of £700,000 to obtain the normal surplus which we consider necessary to exhibit in our accounts. It will, of course, be borne in mind that, in giving to the Council the above calculations, I do so under the reserve of further experience. Little less than a quarter of the year has still to pass; if, on the one hand, I have been moderate in my estimate of increased revenue, I have taken no account, for I know nothing, of what increased expenditure may be in store for us in respect, for example, of Burmah. The figures I have given are an approximation; as close an approximation as I can at present form; if they show nothing else they show, at any rate, I think, this much, that we may require more than £700,000 to obtain the necessary working surplus, but that we certainly shall not want less; and that, for the present, is all which I am in any way concerned to demonstrate.

"Now, there were several ways open to us to obtain the funds which we required. The first and most obvious method is economy, and no one can be more conscious than the Government of India how needful and how urgent it is, in view of the difficulties, present and prospective, which surround us, to carry out whether in the actual present or a more distant future all economies which are practicable. It is a matter to which we are devoting anxious attention, and in regard to which Your Excellency will, I believe, explain the measures which we have in contemplation. But there are considerations in the way of enforcing, except in the last resort, any considerable economy in the estimates of civil expenditure for the immediately ensuing year which cannot be lightly set aside. I do not in saying this wish to be understood as in

the slightest degree endorsing the view as to the folly of making reductions which has been lately urged on this Government from more than one quarter; for I cannot for the life of me bring myself to see that the best way out of pecuniary obligations which you are not likely to be able to meet is by adding to them. I wish with all my heart it were, for it would simplify my task exceedingly. Thus, we have been told that if economy is a good dog, borrowing is a better. A passed master in the art of meeting pecuniary obligations, whose authority as we know is unimpeachable, was obliged at last to confess that he could get 'no remedy against this consumption of the purse; borrowing only lingers and lingers it out, but the disease is incurable.' In public as in private life, in short, the approach of money difficulties is the signal for retrenchment; and if we do not at the present moment look to economies to fill the void which threatens us in the coming year, it is not because we agree with those who think economies a pestilent source of extravagance, or because we do not ardently desire them, but because they are not in any decisive degree immediately attainable. The arrangements by which the Government of India has assigned to Provincial Governments the disposal of a large part of the public revenues has had for its aim, and has achieved, the practice of economy and good administration. But, save in circumstances of an exceptional nature, the Local Governments have been assured that, during the term of what are known as the Provincial contracts, the arrangements with them, by which, during a fixed term, they are secured certain revenues, shall not be disturbed. Hence, if those contracts are not to be disturbed, the Government of India can economise only on the margin left for its own administration, and which is largely composed of military, postal, telegraphic or other similar charges which are not susceptible of instant reduction. Of course it is the Government of India which in the last resort must decide what are circumstances of an exceptional nature. It decided, for example, that the circumstances of the present year were of such a nature, and the Provincial Governments very loyally responded to its call. When it came however to determine what course it should adopt in regard to the situation created by the circumstances which I have explained to the Council, it was met by the consideration that the Provincial arrangements now in force expire at the close of the Financial year 1886-87, at the close, that is, of the ensuing financial year; and that it would then, in any case, be in a position to re-adjust the partition of the revenues. No re-adjustment which was likely to prove practicable would be of itself sufficient to remove all necessity for resorting to other means of increasing our revenue. There was but one year to be tided over; and in that year the maximum expenditure on account of military establishments and frontier works would not be reached. On the other hand, to put an end without proved necessity in the fourth year of their quinquennial term to those contracts, would have led to great doubts and misgivings in future, doubts and misgivings which were inconsistent with the economical aims and objects which are the strength and the justification of the system introduced by Lord Mayo. We were the judges in our own case; and it was the more necessary therefore to be sure that, in satisfying our own necessities, we were not falling short of engagements into which we and our predecessors had deliberately entered, and to which we were pledged. We were not, and we are not yet, in a position absolutely to say, at this period of the financial year, that it is unnecessary to call the Provincial Governments to our assistance. All that we can be sure of is that such a measure does not at present seem to be imminent; that if it were necessary it would not release us from the task of further strengthening our revenues; that in itself it is likely to prove hurtful to good administration; and that what is needed is as much an increase of existing revenues, as a repartition of those which already are available, a repartition which, while it failed to fill the measure of Imperial needs, would be sure, if suddenly insisted on, to prove inconvenient to provincial administration. But at the same time we cannot close our eyes to the certainty that on the revision of the contracts in 1886-87 we shall be called upon to examine closely the details of our financial relations with the Local Governments with a view to such a re-adjustment as shall equitably distribute over the general revenues the recent additions which have been made to the

general burden. We have warned them of this, and we have asked them not to embark in any fresh expenditure of a nature or extent to prejudice the settlement of our fresh relations with them, which must be effected in 1887.

"Then, again, there was the question of indirect taxation. For example, we might have replaced, in part or in whole, the reduction of the duty on salt which was made by the preceding Government; but to have done this would, in the first place, have been to increase the burdens of the poorest classes of the community; it would have checked the consumption of salt, which has risen from 2,44,98,000 maunds in the period from 1st March 1881 to January 31st, 1882, to 2,77,92,000 maunds from 1st March 1884 to 31st January 1885, and would have been contrary to the pledge which was given by Sir Evelyn Baring at the time when he reduced the duty: he then said—

'We hope that we shall be able to maintain the duty at R2 a maund, and we have at present no reason to suppose that we shall be unable to do so. By a return to a higher rate, we should, of course, to some extent at all events, sacrifice the main object we have in view, *viz.*, to afford some relief from taxation to the poorest classes. At the same time, I should observe that if any unforeseen circumstances, such as a heavy fall in the value of silver, takes place, and if, at the same time, the reduction in the salt duty does not result in any considerable increase in the consumption of salt, it would be open to us to return temporarily to a higher rate. This is an expedient to which the Government would have recourse with great reluctance, [illegible]

"It will be observed that he anticipated replacing the duty in the event of a fall in silver, such, for example, as has taken place, and still more, therefore, (it may be argued) in the event of our being subjected to large unforeseen expenditure, such as recent events on the frontier have rendered, in the judgment of the Government, necessary for the protection of the country; but he added also a second condition, namely, that the reduction of the salt duty should not have resulted in any considerable increase in the consumption of salt. The figures I have given show that there has been a very considerable increase in the consumption of salt, giving evidence (all allowance made for the effect of increase in railway communications, and of improved administration), of the insufficient supply that was previously within the means of the people, and enabling us to judge of the effects which would follow, if not immediately, at any rate before very long, an enhancement of the existing duty. It is very possible that a time might come when (whether owing to increased facilities of distribution, or from other causes) enhancement of the salt duty to the rate which formerly existed, or to something falling short of it, might be advisable; but it is a measure which few, I imagine, would wish to see introduced so long as other legitimate resources were open to us. I may glance, in this connection, at what has been recently urged in more than one quarter with regard to the re-imposition of the import duties. We are assured that the measure would be extremely popular, that nobody would feel it, and that it would bring in a very large revenue. Popular, in one sense, it would certainly be, with that limited class on whom its burden did not fall, being precisely the class to whom I have above alluded, who contribute so little. But, all other considerations, such as those connected with the expansion of our export trade and therewith of our railways, apart, it must be remembered that the burden of the import duties, like the burden of the salt duties, falls upon the masses of the people, who are the chief consumers, and it is idle to suppose that the re-imposition of the duties would not be felt by men whose income at the best is barely sufficient to afford them the sustenance necessary to support life, living as they do upon the barest necessities of life. It is always popular to pass obligations on to other people; but it is a kind of popularity which no Government, anxious for the equitable adjustment of the burdens to be imposed upon tax-payers, can possibly wish to acquire. Nor would it be possible to escape the difficulty of the local industries. How are we to re-impose the import duties without putting an excise upon local mills which are now so numerous and considerable? How otherwise could the import duties be regarded as other than protective duties? The question is not one which need be seriously discussed at present, not only on account of the economical and other objections to it, but because the time has not come when we need call upon the masses of the people to contribute further to the Imperial Treasury.

But it cannot, in a statement of this kind, altogether be passed over in silence, because it is constantly being brought forward as a simple and easy escape from our difficulties by the class who are at present exempt from their due share of the public burden, and who seem, if without offence I may say so, more willing to impose that burden upon others than to lift so much as a corner of it with their own fingers. The philosophy which enables us with amazing equanimity to bear the misfortunes of our neighbours appears in a less unobjectionable form when it suggests the transfer to our neighbours of our own share of misfortunes. In fiscal, as in other mundane matters, man must bear his own burdens; an ordinance of which the propriety and, I may say, the decency, seems to me unassailable. Another course open to us was to review the scheme by which a million and a half are annually put aside for Famine Insurance, and to consider whether we might not utilise that sum, in whole or in part, for the purpose of meeting the fresh expenditure which was brought upon us. And here again I think it would be well that I should take this opportunity, although at the expense of time, of reminding this Council what the nature of the Famine Insurance scheme really is, and pointing out the misapprehensions which seem very generally to prevail upon this point. There seems to be a kind of idea that it is a separate fund deriving from, but quite irrespective of, our general revenues, and that this particular fund is always to be appropriated to a particular purpose, that particular purpose being the reduction of debt. If experience did not [illegible] that the very lucid explanations on this head given by one of my pre[illegible] on the point have fallen on absolutely deaf ears, it would be scarcely [illegible] for me to point out that there can be no such thing as a distin[illegible] part of our general revenues, and yet independent of our ge[illegible] that systematically to assign certain items in your re[illegible] fund, to earmark and assign that fund to the reduction o[illegible] for that purpose, and thereby to encounter, peradventure, [illegible] deficits or the necessity of taxation to the amount so a[illegible]ity. What was said in 1861 by Mr. Laing in regard to [illegible] Income Tax of 1860 by which it was required that 1 [illegible] proceeds of that tax should be kept specially for Public Works a[illegible] *mutatis mutandis*, to the present instance. 'To give,' he said, 'a stat[illegible] claim to money which we have not got, and can only make a pretence of [illegible]ing with one hand, and taking it back with the other, ought not to be continued. Sham is rarely harmless; it is for the most part positively mischievous.' But the matter cannot be put in clearer language than that employed by Sir John Strachey in this Council on December 27th, 1877, and again on February 9th, 1878, and finally on November 14th, 1879; and in justice, no less to ourselves than to Sir John Strachey, I shall take the liberty of quoting those statements in full, though at the risk of some impatience on the part of some of those who are listening to me and who are already familiar with these declarations.

"This is what Sir John Strachey said in 1877:

'The objects of the Government, it will have been gathered, are two-fold, first, to obtain that addition to the public income which experience shows to be required to meet the charges that arise, directly or indirectly, in a series of years, by reason of scarcity and famine; and second, to secure a proper margin of ordinary surplus to meet those unforeseen irregularities in the Revenue and Expenditure, which necessarily lead to differences between the estimates of the year and the actual accounts.

'As to the first of these objects, I desire to say that the recognition by the Government of this new obligation implies no suggestion of diminished public wealth or a decaying revenue. Rather, the very contrary is true, and it is the stronger perception of the generally advancing condition of the community, and of its requirements and capacities, that has induced this movement. It is the firm intention of the present Government to apply the funds now to be provided for this special purpose, strictly to the exclusive objects which they were designed to secure. In such matters, no doubt, Governments cannot fetter their successors, and nothing that we could now say or do would prevent the application of this fund to other purposes. Without thinking of a future far removed from us, events might of course happen which would render it impracticable even for us, who have designed these measures, to maintain our present resolutions.

'So far, however, as we can now speak for the future, the Government of India intends to keep this million and a half as an insurance against famine alone. In saying this I should

explain that we do not contemplate the constitution of any separate statutory fund, as such a course would be attended with many useless and inconvenient complications, without giving any real security. Unless, then, it should be proved hereafter by experience that the annual appropriation of a smaller sum from our Revenues will give to the country the protection which it requires, we consider that the estimates of every year ought to make provision for religiously applying the sum I have mentioned to this sole purpose, and I hope that no desire to carry out any administrative improvement, however urgent, or any fiscal reform, however wise, will tempt the Government to neglect this sacred trust.'

"That was Sir John Strachey's first statement on the subject; clear enough, one would have supposed; but if there were doubt on the subject what he said in 1878 should have effectually dispelled it. He said:—

'It was suggested at a previous meeting of the Council, and the proposal has been urged in a memorial received from the British Indian Association, that a separate fund should be created from the produce of the new taxes, for the objects now in view by the Government. I think it desirable to make a few observations on this subject. It may first be said that the money obtained by the new taxes will in fact be applied, either to discharge of debt the special origin of which cannot be ascertained, or to the construction of useful remunerative works of precisely the same description as those on which a far larger sum has hitherto been spent year by year, partly obtained from the general revenues and partly from borrowed funds. It is not the intention of the Government to reduce this outlay; on the contrary, it hopes to be able to increase it. To create any separate fund, therefore, would be to make a perfectly arbitrary and artificial distinction between a small part of the outlay, say 1½ millions, and the larger part, say 3 millions, on works in themselves not really distinguishable in their character or objects. Such a division would be, not only useless, but mischievous, and could not practically be maintained. It would necessarily lead to artifices in adjusting the grants and accounts, which would create suspicion and cause much trouble to all concerned.

'In fact, what the Government desires is to establish a sense of the obligation under which it is placed in respect to the expenditure due to famine, which shall be felt in the same way as the obligation to provide proper Courts of Justice, police, education, and so forth. For none of these objects has it ever entered into the mind of any one to suggest a special allocation of the revenue, or a separate fund. Nor can any greater reason be found for a separate Famine fund than for separate funds for any of those other objects which are obligatory on the Government.

'The intention of the Government is to obtain the means of meeting the charges that arise in all parts of India on account of the relief of famine, whenever such calamities occur. This could not be done if the additional income obtained were specially allocated for expenditure in the Provinces where it is raised, and there never was any such intention. At the same time it is held to be desirable to employ the Provincial Governments in obtaining the funds, and in supervising their application so far as it takes the form of an investment in useful works of a remunerative character. It is with this exclusive object that it has been proposed to make the new taxes Provincial, so that the best possible agency shall be secured for their collection and for administering their outlay in detail.

'I will not attempt to state in detail the reasons why the persons responsible for the administration of the finances reject separate funds of all kinds, unless under very special circumstances, as productive of confusion and complication without any counterbalancing advantage. It will be enough, probably, after what I have already said on this point, to reconcile the Council and the public to the decision of the Government, not, in the present case, to create any separate fund, if I point out that any other determination might lead to results probably not contemplated by those who have suggested the establishment of a separate fund; I mean that this might involve the necessity for imposing more taxation. Suppose, for instance, that the produce of the new taxes were by law strictly set apart from the general revenues and paid into a separate fund only to be applied to specified purposes. If, then, any sudden change of circumstances arose, calling for seriously increased expenditure, or causing a considerable falling-off in the revenue, we should have to choose between the imposition of fresh taxes and the abrogation of the law constituting the fund; for I set aside the idea of meeting ordinary charges by borrowing as a course financially inadmissible. This dilemma might arise, though the pressure was likely to be only temporary; nor can any one say that such a contingency would be at all improbable, or that it might not occur at any moment.'

"However, in spite of all this, the fund legend continued in circulation, and in the following year Sir John again exposed it:

'I had supposed, my Lord, that if there was one thing which had been made clearer than another in regard to the measures in question, it was this,—that, although it was sometimes convenient to talk of a Famine Insurance Fund (I believe, however, that I myself on no single occasion used the expression), the Government altogether repudiated the idea that it was desirable to constitute any separate fund from the produce of the new taxes for the purpose of meeting expenditure on Famine. I said in the plainest language that I could find, in the

debate in this Council on the 9th February 1878, that the creation of any separate fund would not only be useless but mischievous,—that it would disturb the adjustment of grants and accounts, and cause suspicion and trouble to all concerned.'

"Ineffectual, still, this third statement; error, more especially wilful error, dies hard; and here am I in 1886 again searing the head of this Hydra, ineffectually, no doubt, in my turn too. The fact of the matter is, that the sums devoted to the Famine Insurance scheme, so long as they are not applied to normal, ordinary, expenditure, operate directly or indirectly to the reduction of debt: if there is no loan they may operate directly to the reduction of debt: if money is borrowed, the amount borrowed is less by the sum which the Famine Insurance grant enables us to place to the credit of the cash balances. The original intention expressed, I may here mention, long before the debates of 1877 and 1878, by Lord Northbrook in the Resolution of April 23, 1874, with which the Financial Statement for 1874-75 was published, was as follows:—

'* * * * It would not be safe to depend upon loans for the purpose of meeting future charges on account of famines. Although means have been taken, and will be taken, to obviate or mitigate those calamities, some such charges must, for a time at least, be looked upon as contingencies to be expected to recur with more or less regularity.

'It is necessary, therefore, that, besides a fair surplus of income over ordinary expenditure, such a margin should be provided, in addition, in ordinary times, as shall constitute a reasonable provision for meeting occasional expenditure upon famines. If the surplus be employed in the reduction of debt, in the construction of reproductive public works, or remain in the cash balances, the expense caused by future droughts may fairly be met by appropriations from the cash balances, or by loan, to the full extent of the accumulations of surplus.

'This condition of things has existed in India during the last four years; and the Government of India are resolved to use their best endeavours to maintain, for the future, a considerable surplus of income over ordinary expenditure, and thus to make provision, beforehand, for any calls which are likely to arise on account of famines.'

"The original object was to secure a surplus of £1,500,000 and to devote it to the reduction of debt, or to productive public works; but subsequently when it was decided, after the report of the Famine Commission, to carry out a considerable scheme of railways, it was determined to devote a part of the Famine Insurance grant to the construction of what are known as protective railways (protective, that is, against Famine,) and to works of irrigation, and the rest to reducing the sum which would have to be borrowed for the construction of productive works, whether railways or irrigation. At a later stage again the system now in force was adopted by which the grant is devoted in part to the direct prosecution of railway and irrigation works, and in part to lessening our annual borrowings for such works; the former distinction between protective and productive having been discontinued. The combined effect of the application of the grant is to lessen our obligations by the amount directly expended in the construction of railways and irrigation, whether from Revenue or from Capital, and, in that sense, to reduce the debt. So long, however, as we continue to devote the item of one million and a half in whatever manner to the reduction or prevention of debt, so long as we do not devote it to ordinary expenditure, so long will the Famine Insurance scheme continue to be operative. It may be employed in the reduction, or, which is the same thing, in the prevention, of debt, or in the construction of works, or by swelling our cash balances. But as so much has been said lately 'by the herd of such, who think too little and who talk too much,' as so much, I repeat, has been said about breach of faith, and I know not what, in respect of the Government and the Famine Insurance scheme, I wish to say here, in plain unequivocal language, that in my opinion it is quite open to question whether, in the event of a continuation or aggravation of serious financial difficulties, it would be expedient to continue the operation of a scheme which was conceived and brought into operation in order to assist, not to burden, the financial administration of the country. For example, if it were necessary to resort to excessive or to very obnoxious taxation in order to meet expenditure which could be met by the suspension, temporarily or otherwise, of the present Famine Insurance scheme, it would certainly be the duty of the Government to consider whether this could not be done. If it comes to a choice between the

general financial position and the particular position of a particular item in the Budget, the priority must unquestionably be given to the general position. In other words, we must sacrifice the scheme to our general needs, and not our general needs to the scheme. I think it necessary to make these remarks here, because it is very evident that the nature of the Famine Insurance project is very generally misunderstood, and, so far as I am concerned, I wish my views, and the grounds on which they rest, to be quite unmistakeable. The Government has very recently been charged, as it was charged in 1879, with breach of faith in having assigned to purposes of general administration what has been described as a fund set apart for a special object. The Government has done nothing of the kind, and has not in any way exposed itself to any such criticism. What has been the financial effect of the Famine Insurance scheme I may briefly illustrate by saying that through its operation the ordinary debt has been reduced since 1st April 1878 by £11,349,780; or by rather more than the figure of £1,500,000 per annum, which, it will be remembered, was the figure originally contemplated. *Gutta cavat lapidem, non vi sed sæpe cadendo;* and there seems, in some quarters, to be an idea that if you only drop false statements fast enough, you will succeed at length in wearing away the polished surface of truth. When the accounts of the year are published, it will be found that the Government has devoted the Famine Insurance grant to the purposes to which it usually is devoted. But in exposing the unreasonableness of the accusation which charges us with misappropriation of what has never existed, I have forgotten to explain why, in our present circumstances, we feel ourselves unable to turn for relief to the £1,500,000 which furnish the annual famine grant. The necessity for continuing to appropriate it as at present, and the grounds on which we do not desire to appropriate this grant to ordinary expenditure, is that we are embarked on a series of railway works, intended to protect the people from the effects of famine, which we are carrying out partly by the aid of this Famine grant; works which would otherwise have to be dangerously deferred or completed with borrowed capital. When those works are completed, it will be for the Government of the day to decide whether the amount annually devoted to the famine grant cannot at least be lessened. These are the grounds on which we consider that the Famine grant should not be interfered with. We recognise no separate fund; but we do recognise and confirm the necessity of carrying to completion the railway and irrigation works necessary for the protection of the millions of this country from famine. But nevertheless I wish to repeat that if the sad necessity arose, from causes which I above glanced at, of appropriating the million and a half or a part of it, which at present is assigned to what is called the Famine Insurance grant, to other purposes connected with our ordinary expenditure, it is in my judgment perfectly open to the Government to do so; and it might in my opinion become extremely foolish to prefer vexatious taxation or excessive crippling of our ordinary needs in order to continue the working of a scheme which is excellent so long as it can be worked with convenience to the general financial administration, but which would become quite unendurable if, in order to maintain its existence, we were called upon to make exasperating sacrifices or impose extravagant burdens which were necessary for no other object than to keep this monster of our own creation fed with the funds necessary for its sustenance.

"I come then by a process of elimination to the third and last resource which is open to us, namely, to direct taxation, and I do so with a perfect knowledge of the delicate ground on which I am supposed to be treading. The financial history of the last 25 years is strewn with the skeletons of discussions on direct taxation, and more than one of my predecessors is gibbeted on that dismal Golgotha for the part which he took in connection with it. It has been my duty, in the course of my studies on the subject of direct taxation, to read again lately the various debates upon that much-vexed subject in which at different times my predecessors took part during the 20 years between 1860 and 1880. I have, in truth, but just emerged from them, like Æneas from visiting his ancestors in the Shades, and I am still overwhelmed and overcome with the sulphurous atmosphere in which I have lately been groping my way; atmosphere, 'From whose flames no light, but rather, darkness visible—Regions of sorrow,

doleful bodes where Peace and Rest can never dwell.' So that I am not likely to underrate the oppressive climate of the region into which I am doomed to re-enter, and into which I must invite the Council to follow me. The aphorism of Burke, quoted by one of the most distinguished of those who have held my present office on an occasion similar to the present, that 'it is as difficult to tax and to please as it is to love and be wise,' is one the truth of which has been illustrated in the person of almost every one of my predecessors, and will, I have little doubt, be once more illustrated in mine. But in spite of what has gone before and in spite of what remains to be said, (and I fear that we shall find during the next few months that a good deal remains to be said,) there can, after all is said and done, be no manner of doubt, but that one great fact remains established; one great blot on our administration not only still unremoved, but aggravated by the course of events in recent years. It is this, that, putting aside those who derive their income from land in the temporarily-settled districts, the classes in this country who derive the greatest security and benefit from the British Government are those who contribute the least towards it. Many opinions of many kinds have from time to time been expressed as to the nature of the advantages or disadvantages introduced into this country by British rule, but on one point all (even the most envenomed and hostile of our critics) are agreed, and that is that it has given greater security to life, property, and trade, and to the amassing, therefore, of wealth, than any Government that ever preceded it. Yet notoriously the mercantile and professional classes, to whom this time of sunshine has brought such an abundant harvest, are precisely those who contribute least towards the support of the Government in the light of whose power they bask. We are constantly assured, for example, by journalists in this country (who, in their capacity of journalists, by the way, make a considerable untaxed income in pursuit of their efforts to bring home to us this assurance,) that the limits of taxable resources have been reached. Whatever may be the case with the poorer, or the lower middle class, the upper middle and the upper classes, in spite of our friends the journalists, enjoy the greatest immunity from taxation. If this was true before the abolition of the import duties, and the reduction of the salt duties, it is still more unanswerably true now. I know that what I have said as to the immunity of the middle and upper classes from their due share of the public burdens is as a twice-told tale, vexing the dull ears of a drowsy man; but it is nevertheless a grievous blot on our Indian administration, which urgently calls for removal, and which, I believe, with patience, prudence, and the exercise of a little fortitude, must and will be removed. Efforts have indeed, at various times, been made to remedy this scandal, for scandal it is of the greatest magnitude when the poorest are called upon to pay heavily for the support of the Government, and the wealthier classes are exempted; but from one cause or another the measure has never been carried out, except for short and broken periods of time. Then, again, there is another and a very important and very decisive element which has been introduced into the question since it was debated in this Council Chamber in the days of Lord Mayo. It is this, that when the indirect duties were swept away or lessened, it must have been obvious to all, to the most indifferent observer no less than to the intelligent student of Indian finance that, should difficulties recur, economy and direct taxation were the only alternatives possible. As a reserve, indeed, we could, consistently with the policy which removed the import duties, raise the salt duties; but a reserve necessarily from its nature should not be made use of till other possibilities have been exhausted. The action of the policy of the Governments of Lord Lytton and Lord Ripon in respect of the import duties upon our future policy in respect of taxation in India was well put by Sir A. Arbuthnot in the debate of March 2, 1880, when he said:

'Therefore, my Lord, while speaking as an individual member of this Council, I deeply regret the policy which has deprived the Government already of a portion of their indirect revenues, and which threatens to exterminate an important branch of those revenues altogether; while I view that policy with the gravest apprehension, I cannot but recognise the fact that, as a result of that policy, a permanent system of direct taxation may prove to be inevitable. And if it shall so prove, if events shall so turn out that the Government of this country shall deem it necessary to retain such a system as a permanent part of their fiscal sys-

tem, I feel bound to say that, in my opinion, it will be incumbent upon the Government of India to place that taxation on such a basis that it will touch not only the trading community, but all the comparatively wealthy, and especially all possessors of realised property, and to discard the present license tax, which, notwithstanding the remedy afforded by the Bill before the Council, still falls unduly on the comparatively poor, and too exclusively on one class of the community.'

"There can be no manner of doubt that, as Sir Alexander Arbuthnot said, direct taxation is the necessary and legitimate result of the measures adopted in preceding years. The financial policy of the Indian Government since 1878 has pointed steadily at direct taxation. From that year onward, he that ran could read the indications of the time. In point of fact, for the last 8 years we have had direct taxation; but in a form so incomplete and so open to criticism that it was impossible not to foresee that it must be, on the first convenient opportunity, replaced by some measure more equitable in itself, and more suited to the circumstances of the country. An attempt has been made, and is still in operation under the form of a License Tax, to carry out direct taxation in part, but it is open to the vital objection that it presses most heavily on the poorer among the trading, mercantile and commercial classes, and leaves the wealthier besides other whole classes of the upper part of the population comparatively or absolutely unassessed. Almost from the day of its introduction efforts have been made by public bodies in this country, both English and Native, to obtain, instead of the existing License Tax, a more equal distribution of direct taxation, and acknowledgments have been tendered by the Government of the evils inseparable from that Tax as at present enforced, and of its determination, when a fitting opportunity arose, of putting it on a more equitable footing. In point of fact, so far had the matter gone and so ripe was it for settlement, that if no financial necessities had now overtaken us, we should have been imperatively called upon, in any case, very shortly either to abandon direct taxation altogether, or to take some measure of the nature which we now propose to introduce. It was impossible to go on from year to year admitting and deploring the evils of the existing tax and doing nothing whatever to remedy them. That was how the matter stood till the commencement of this year. We had the choice of abandoning direct taxation or of extending it; and we were in such a position that we could no longer decently delay making up our mind to adopt one or the other. But we no longer have even the choice now. As circumstances stand, for the reasons which have been, I trust, sufficiently explained in the course of these remarks, it is obviously impossible to us, even were it desirable, to abolish direct taxation; for we cannot spare the half million which it brings into the Imperial Treasury. Nor, again,—and mark this, for it is an important point,—if we abolished the License Tax, and with it all direct taxation, could we justify the retention of the cesses on land which were introduced simultaneously with it in 1878. What was said by Sir John Strachey in 1880 is equally applicable now: 'It would be hardly possible to maintain the cesses on the land, if the tax on trades were abolished. It might be more possible to defend the abolition of the cesses on land and the maintenance of the tax on trades.' So that we should have, if we let the License Tax go, to let the cesses on land go also, which is altogether out of the question. The only alternative, therefore, that remains is to carry out our oft-repeated pledges and to fulfil the promise, which we have on numerous occasions made to various public bodies in this country, of extending the operation of direct taxation in such a manner as to remove the anomalies complained of, and justly complained of, by those at present assessed to it. In doing so, we are not only fulfilling our pledges, but giving effect to them in a way which is in strict harmony with the policy pursued by our predecessors. In the Financial Statement of the present year, I said that should we be called upon to increase our revenues we should feel ourselves bound to do so on the lines of the policy adopted in 1882-83, and in conformity with the principles by which it was inspired. We are acting consistently with those principles when we propose to afford, as far as possible, relief in taxation to the poorer classes, and before calling on them for further contributions, to exhaust all methods of increasing our revenue which are independent of their sacrifices. If we are bringing

under contribution some 80,000 new persons, of whom a large part are officials, and of whom all are in comparatively easy circumstances, it is because we refuse absolutely to emancipate this small handful from taxation by adding to the burden of the 180 million who earn their bread by the sweat of their brow, and on whose shoulders the burden of the too vast orb of the public fisc at present practically rests. I do not therefore come before the Council to-day as an apologist for direct taxation. I have no intention here at this present moment of entering upon any examination of the merits or demerits of direct taxation in India or of anticipating the objections to it which, at a later stage of this Bill, may very probably be urged upon this Council. I think it very possible that the venerable old weapons of attack, the arquebuss of 1860, and the muzzle-loader of a later day, will be furbished up and brought out with the last weapon of the moment and once more will be levelled at us; that the imposing structure of former discussions will be lugged from its resting place and paraded round and round this Council Table with its sable nodding plumes, its gloomy trappings, its scenic accessories of word painting, and its motto of *sæva indignatio*. But I should like to point out at once, in order to obviate misunderstanding and profitless discussion hereafter, that objections based on the experience and former arguments employed in reference to an Income Tax, must be considerably modified if they are to be aimed at the measure which we desire to-day to introduce. The measure which I wish for leave to introduce is in many respects a different measure from those which have been hitherto placed upon this table in the form of an Income Tax. In the first place, it is built on the foundations laid nine years ago for the License Tax, and is not an introduction but an enlargement, an extension and equalisation, of direct taxation. Next, it will be found that it leaves the present License Tax undisturbed in the case of the lowest class of incomes, except so far as it adds professions and offices to trades and dealings. It aims at maintaining an average assessment of 2 per cent. on incomes below R2,000, the rate at and above R2,000 being about $2\frac{1}{2}$, or five pies in the rupee, but falls at a sensibly lower average rate on all incomes between R500 and R1,250. It exempts, like the present law, all incomes below R500 per annum from taxation. Of the present assessees, 122,000, so far as we can at present calculate, will have their present assessment entirely undisturbed; the assessment of about 100,000 will be more or less raised. It takes no account whatever of land assessed or liable to be assessed to revenue whether in the permanently or temporarily-settled Provinces. The combined schemes will not affect more than about 300,000 persons only, officials included, out of the whole population of British India. The measure, in a word, aims at meeting the objections of those who, while more or less opposed to an income tax as generally understood, have, at different times in speeches before this Council, or elsewhere and in other ways, intimated that they concur in the conclusion that the more well-to-do classes should be taxed; and that if they could not be reached otherwise they would be prepared to agree to direct taxation, on lines such as those we are now following. At a later stage of the proceedings connected with this Bill I shall be prepared, if necessary, to produce ample evidence in support of what I have now said, and to quote the several authorities to whom I allude. Avoidance of inquisition, especially in the case of the smaller incomes, maintenance and continuity of existing rates and estimates, a liberal figure for exemption from assessment, a moderate rate of assessment,—these are the conditions in which even avowed enemies of an income tax have intimated in this Council their willingness to see direct taxation incorporated, as we desire to incorporate it, as a part of our fiscal system. All this we have set ourselves to meet, as will be evident on examination of this Bill. We estimate, finally, that it will give us about £620,000, additional to the £500,000 which is the yield of the present License Tax, leaving a small balance on the £700,000 we require which we should have no difficulty in meeting.

"I do not conceal from myself that in some ways the present is an unfortunate time for the re-introducton in India of an assessment on salaries and in a less extent on mercantile incomes, owing to the uncertainty and hardship

connected with the present state of the silver market. I have no wish to make light of this difficulty; far, very far from it; it is a grave one; and I know only too well that the state of the silver exchange is severely felt in a large number of Anglo-Indian households. More or less it affects us all, increasing the difficulties of one in finding adequate funds for the education of his children, to the other diminishing the economies which he looks to to facilitate his retirement, and to support him in later life, and thereby prolonging the period of his service in India. All this I know, as I have said, only too well. But I know equally well that we are of necessity compelled to turn to the tax-payer for fresh resources, and that if we do not look for them to the comparatively wealthy, we must turn to the positively poor. The choice lies between the classes who have or who can make for themselves a margin, and those who have no margin at all. It is on the *misera contribuens plebs* that an increase of the salt tax, or a re-imposition of import duties such as the Madras Chamber of Commerce have lately advocated, would fall. We are all, I am aware, concerned in the measures necessary for the safety of the Empire, but I may remind this Council that it is certainly not the middle or the upper class of Native or the Anglo-Indian merchant or official who are least concerned. So that neither in this regard can I come before this Council as an apologist. In the necessities of the time,—in the interest of all classes of the community,—in the present incidence of our Indian taxation,—in the legitimate and necessary result of the financial policy pursued by our predecessors,—in the admissions of those who oppose an income tax,—will be found the justification of the measure which I now have the honour to ask Your Lordship to allow me to introduce. I [illegible] ion is; I have added that, while we are [illegible] hope, in the ensuing year, for any great [illegible] why, in our opinion, resort to indirect [illegible] out that direct taxation is the neces- [illegible] the last 8 years; I have drawn attention [illegible] that it is framed with a view to profiting [illegible] quarter of century we have acquired; [illegible] h may be urged in view of the silver ex- [illegible] t on the position and the circumstances of [illegible] en my reasons for thinking that, objection for objection, there is more to be said in favour of the struggling silent masses than of the few on whom addition to their present difficulties will fall; and I now look to the candour and intelligence of my hearers to decide whether in these circumstances some revised form of direct taxation is not inevitable, and whether direct taxation in the form embodied in the Bill which I wish to lay before the Council is not unquestionably a course which is more free from objection than any which can be urged upon our attention as alternative."

His Excellency THE PRESIDENT said:—

"As Sir Auckland Colvin has made so complete and lucid a statement of our present financial position, and the reasons which have compelled the Government of India to introduce the present Bill, it would have been scarcely necessary for me at this stage of the proceedings to trouble you with any observations of my own, did not I think it my duty to seize the earliest opportunity of taking upon myself, as the Head of this Government, the full responsibility of a measure which, however imperative, must by its very nature prove extremely unpopular. The Financial Member in taking the initiative has merely discharged the technical duties attaching to his office, and he is no more responsible for the policy upon which we have determined than any other member of the administration, inasmuch as the causes which have created the difficulties with which we are about to grapple have in no way resulted from circumstances over which the Financial Department have had the slightest control. Before, however, I touch upon that part of the subject which concerns the future, it is but right that the Indian tax-payers, and the Indian public generally, should receive a full explanation in regard to the past, and to the causes which have occasioned the actual deficit which will confront us at the conclusion of the present financial

year. That deficit, as you have been already told, will probably amount in round numbers to £2,800,000. The principal portion of this sum, which may be put roughly at a couple of millions, is due to those preparations which we were compelled to make on our side of the water in view of a possible contest between Great Britain and Russia. The nature of the crisis to which I allude was thoroughly understood from one end of India to the other. Its gravity was fully appreciated, and there probably has never been a more gratifying feature in the history of this country than the way in which all classes of Her Majesty's subjects came forward, not merely with a unanimous expression of loyalty and devotion to the throne and to the person of the Queen Empress but, in numerous instances, with offers both of personal and material assistance. In these circumstances, it scarcely is necessary for me to show that the expenditure which we at that time incurred was necessary and inevitable. It will be sufficient for me to point out that so imminent was war considered by Mr. Gladstone and his Colleagues that the reserves were called out and a powerful fleet was equipped by the British Government, at an expense of six and a half millions. I imagine that no one will care to suggest that, while these sacrifices were being made by the English tax-payers with the view of maintaining the sanctity of the North-Western Frontier of India, India herself should have remained a listless spectator of the scene, and have done nothing for her own defence. But though we felt it incumbent upon us to prepare for what then appeared the probable contingency of war, we restricted our precautionary measures to those which the barest necessities of the case required. We contented ourselves with providing such an amount of transport and stores as would enable us to place a corps d'armée of observation on our own frontier. We did not mobilise a regiment, or move a man or spend a penny otherwise than on these initiatory and elementary measures, and had any Government done less, it would have deserved impeachment.

The other items of the deficit have been occasioned by the construction of a temporary railway through the Bolan Pass from Rindli to Quetta, and by our military operations in Upper Burma, the cost of the latter of which has been estimated for the current year at £270,000. With regard to the first of these projects, the Bolan line, I need not say much. It is well known how fatal to the lives of our soldiers and how intolerably expensive has been in times past the despatch of troops on foot along this fatal road. A considerable period must of necessity elapse before the Harnai route can be completed, and were a war to occur there is no doubt that the existence of direct and through railway communication to Quetta would save thousands of lives, as well as the original cost of the railway many times over.

"As to the Burma war, though it is not perhaps a very fitting opportunity for explaining the policy of the Government, there are one or two observations it might be opportune for me to make in regard to it. That our proceedings in the matter have been almost unanimously approved of in England has long since been sufficiently apparent. In this country, however, a different view has been taken of the affair by a considerable portion of the native press. That this should be the case has not at all surprised me, and I readily admit that the instinctive aversion so many of our native friends have shown to the Mandalay expedition has been both natural and reasonable. As a general principle, it is not desirable that either the limits or the political and financial responsibilities of the Indian Empire should be extended, and every Indian tax-payer is perfectly justified in apprehending that every war, no matter upon how moderate a scale it may be conducted, or how successful its issue, must add to the public burdens. Nor, indeed, can we expect that those larger and predominant considerations which dictated the line of action we have followed should be present to the minds of the great mass of the Indian people. To them Burma is a remote and foreign country. The history of our relations with the Government of King Theebaw during the past years is alike indifferent and unknown to them, and we must not be surprised if the inhabitants of Lahore, or of Trichinopoly, Benares or Multan should fail to remember that for thirty years Lower Burma has formed an integral part of the Indian Empire; that it has contributed its full share, and, as the Burmese allege, more than its full share, of taxation to the Imperial Exchequer;

and that anything which affects its security or welfare must of necessity prove of as deep concern to the Government of India as if it lay in the heart of Her Majesty's Indian possessions. A variety of concurrent circumstances made it only too evident that the future of Lower Burma would be seriously compromised unless we came to some satisfactory understanding with the Government of Mandalay in respect to the various outstanding complaints which for years past we had been vainly preferring to the Burmese King. An honest and sincere endeavour was made to reach an amicable settlement, but our well meant intentions were frustrated by the folly of the Ruler, and we were forced very reluctantly to undertake the conquest of the country. Thanks to the skill, the prudence, and the humanity with which the expedition has been conducted by General Prendergast, and to the zeal and energy displayed by Her Majesty's forces of both services, English and Native, the Capital of Upper Burma has been occupied, it may be said almost without bloodshed, and certainly without engendering any bitterness of feeling between ourselves and the Burmese people. That these proceedings will entail a certain amount of cost cannot be denied; but, without endorsing the complaint of the representatives of Burmese interests, who maintain that the Indian Exchequer has unduly profited for many years past by the exorbitant amount of Burmese revenue which it absorbs, it will probably be found, when the debtor and creditor account between India and Burma is finally examined, even after the expenses of the present war have been duly debited, that an ultimate balance sheet will be shown which may by no means prove unsatisfactory to the Indian tax-payer. As to the degree to which the revenues of Upper Burma may suffice to provide for the wants of its own administration in future, nothing at present can be said. It was necessary, of course, once the conquest of the country had been effected, to determine and to declare for diplomatic purposes its international status. This has been done by the Proclamation of the 1st of January, under which the authority of the Viceroy is substituted for that of the late King. Such an arrangement, however, though required by the actual circumstances of the case, will eventually be replaced by a more fully regulated system, the nature of which will, in all probability, not be determined until I have myself visited Mandalay, and been in a position to submit a report to the Queen's Government at home.

"Having now dealt with the causes of our actual deficit, and one or two subjects cognate to them, I will ask permission to make a few further observations in regard to the Bill we propose to introduce. The object of that Bill is to impose a tax upon those classes who at this moment contribute nothing, or only contribute in a very imperceptible degree, to the Indian revenues. On the necessity for strengthening our present financial position I will not enlarge. Sir Auckland Colvin has clearly shown that the financial position of the country is gravely imperilled by a harassing uncertainty in regard to the future of silver. The fall of a penny in the price of silver at once adds, in round numbers, a million to our expenditure. In this manner, since I entered upon the duties of my office, an additional charge of a million sterling has been laid upon our shoulders; and though I trust that the depression of the metal may have reached its lowest limit, the possibility of a further fall, and the consequent presence of an element of uncertainty in all our accounts, renders it absolutely incumbent upon the Government to take such precautionary measures as the circumstances of the case permit. After consultation with a number of persons, both English and Native, who are entitled to speak with great authority upon such questions, we have framed the provisions of the present Bill, and from first to last the utmost care has been taken to render their application both equitable and as consonant to the habits and feelings of those affected by it as possible. I am aware that in all Eastern countries there is great objection to anything approaching to direct taxation, and I might have hesitated to give my assent to such a measure as the present if it had been an unprecedented essay in that direction; but so far from this being the case, direct taxation has for some years past formed a portion of the fiscal system of India. The license tax is a tax essentially direct both in its principle, its incidence, and its application, and so far as

I have been able to learn by enquiry, or to gather from the public prints, the opposition which this impost originally encountered has in a great measure subsided. Its assessments have been gradually brought into harmony with the real status of those who have been subjected to it. Its inquisitorial character has been eradicated, and it is now submitted to with as much cheerfulness and good humour as is compatible with the infirmity of human nature. The necessity then of some addition to our public revenues being admitted, the Government naturally considered that the extension of a tax similar in principle to the license tax to those classes of the community who are not subject to its operation was both a just and a desirable expedient. The only alternative open to us was to re-enhance the salt tax; but though this would have been an indirect tax, and consequently not so unpopular as the one we are about to impose, its operation would have chiefly affected the poorer masses of the community. Now, I am very far from wishing to say that in the presence of any overwhelming necessity, such as that of a great war or a great famine, it might not be necessary to raise the duties upon salt. It would be by such a measure alone that a great emergency of the kind could be met, and all minor considerations would have to be postponed to the imperative necessities of the hour; nay even something short of either of these calamities might justify us in resorting to it; but when the situation merely requires a comparatively slight addition to our current revenue, it is obvious that any honorable man who had to choose between taxing the most indigent classes who already contribute a considerable share of the public burdens, and taxing those classes who, though in easier circumstances, scarcely contribute anything, it is to the latter alternative that he would resort. This at all events is the conclusion that the Government of India has come to in the matter. We look abroad, and we see that the peasant pays his salt tax, which, though it has been reduced, still supplies us with a yearly net revenue of £6,000,000; that the landowner pays his land tax and his cesses; that the tradesman and the merchant pays his license tax; but that the lawyer or doctor, the members of the other learned professions, the officers of Government, and other persons occupying an analogous status, and the gentleman at large pay little or nothing. I look around this very table, and what do I see? that there is not one of us into whose pocket Sir Auckland Colvin is able to get so much as his little finger. For instance, take my friend Mr. Mandlik, a most eminent and distinguished member of the legal profession. He will admit, I am sure, that his qualifications to rank as a tax-payer are of the most microscopic proportions. The same may be said of my friend Mr. Peari Mohan Mukerji, except in so far as he may be a landowner; but whatever revenues he derives from land are exempted from the operation of this Bill. I might make the same appeal to most of our other colleagues, and, what is equally sad, I am forced to make an identical confession in regard to myself and to the members of the Government. There is not one of us who pays any really serious sum from his income into the Imperial Exchequer.

"Now, surely, this cannot be right, and to such an anomaly it is no answer to say that direct taxation is repugnant to oriental customs. Justice is the inhabitant neither of the East nor of the West. She admits no geographical limits to her supremacy, her throne is on high, and sooner or later, in spite of prejudice or custom, she never fails to vindicate her title to the respect and veneration of mankind. It is then in the name of justice that we propose the imposition of this tax, and we feel assured that every fair and right-thinking man in the country, no matter how his private interests may be affected by our action, will recognize that no other course was open to us. Indeed, already I see that no less intelligent a body than the congress of Indian delegates lately held at Bombay have forestalled our conclusions, and have passed a Resolution, recommending, in default of other expedients, the extension of the license tax to those members of the community who hitherto have enjoyed an undeserved immunity from the visits of the tax-collector.

"But, though I do not anticipate that any serious objections will be raised to the principle of the Bill, it is possible that adverse criticisms may be passed upon some of its details. I need scarcely say that the most searching criticism, especially if accompanied by practical suggestions, will be very

welcome and will receive from the Government most careful and impartial consideration. I do not anticipate, however, that any great changes will be necessary, because great care has been taken to divest it of all those unsatisfactory characteristics which have hitherto rendered the imposition of direct taxation so unwelcome. Warned by the experiences of those who have gone before us, we have carefully eliminated from our Bill everything that rendered former measures of the kind odious and obnoxious. In fact, our project is merely an expansion of the license tax. The license tax is a one-storied house, and on the top of it we are putting a second storey, but the order of architecture in both will be the same; and as the foundations of the one have stood the test of time and of popular criticism, so I trust will the walls of the other possess the same solid characteristics.

"But there is now another aspect of the question to which I am bound to refer. Following in the steps of Sir Auckland Colvin, I have shown, I trust in a perfectly conclusive manner, that the instability of silver, and the loss by exchange we have sustained during the current year, have compelled us to strengthen our financial position in the manner I have described; but, besides this, other unexpected calls upon our revenue have arisen, which have also had their influence in determining us to introduce the present Bill. A few short years ago, India was an isolated region, cut off from the rest of the world, on two sides by the sea, and on the third by a range of mountains whose further slopes were inhabited by populations destitute of modern arms, unskilled in the arts of war, and from whom no serious acts of aggression were to be apprehended. But within a period of startling brevity this situation has been completely revolutionized. A great European Power has advanced its confines by sudden leaps and bounds into what by comparison may be called close proximity to our own frontier. It is true, several hundred miles still separate the territories of India from those of Russia, but the intervening space is ruled by a Prince in close alliance with ourselves, whose interests are cognate to our own, and the invasion of whose territories we are solemnly pledged to resent so long as he [illegible] his external relations in accordance with our advice and wishes. I do not propose to waste the time of the Council by entering upon any justification of the arrangements out of which the foregoing obligation has arisen. They were made by my illustrious predecessor, to whose good management and wise conduct of the affairs of the North-West we are indebted for a united Afghanistan and a friendly Afghan Ruler. But whatever their character, they have to all intents and purposes brought, though in an indirect manner, the area avowedly dominated by our political influence and ascendancy into direct contact with one of the greatest Military monarchies of the day. Under these circumstances it would be the height of folly upon our part if we did not recognize the change which has taken place in the external position and relations of the Indian Empire. My own opinion is that the counsels of Russia are controlled by a just and peace-loving Emperor, and inspired by a moderate and unaggressive Statesman; but those who have watched the recent current of events in Europe and the origin and causes of some of the most bloody wars of the last thirty years, must be aware that the hands of Monarchs, however powerful, and of Ministers, however conscientious, are violently forced and their most earnest desires countervailed by a hundred disturbing influences. The accident of a moment, a wave of popular prejudice or passion, the influence of a subordinate but powerful party in the State, a chance collision between distant pickets,—each one of these, or all combined, have been and will be again sufficient to bring the nations of the earth into disastrous collision. But for the accidental circumstance of the Amír being in my camp at Rawal Pindi, and the fortunate fact of his being a Prince of great capacity, experience, and calm judgment, the incident of Penjdeh alone, in the strained condition of the relations which then existed between Russia and ourselves, might of itself have proved the occasion of a long and miserable war. But, not only so, there are other contingencies and untoward possibilities which must occur to the mind of every one, though it may not be desirable or prudent to specify them in detail, which, were they to happen, would still further accentuate the change in our circumstances which the entry of Russia into the Valley of the Hari-Rud, and her advance to the borders

of Maruchak, Maimena, and Balkh, have occasioned. If then the situation is such as I have described, and I have endeavoured to shape my language in accordance with absolute fact and the suggestions of plain common sense, it is evident that we should be neglecting a grave and obvious duty did we not follow the example of all civilized communities under such circumstances, and place our frontiers in such a position of defence and impregnability as will render us comparatively indifferent to the changes and chances of the outside world, and restore to us that feeling of security and independence of others which is absolutely essential to the stability of our credit and the healthy condition of our finances. These necessities have been equally admitted by the late and the present Governments of Great Britain. During a remarkable debate which took place last year, the representatives both of the Conservative and of the Liberal parties united in recognizing the necessity of completing with as little delay as possible such a system of defensive Railways, fortifications and other works along our North-Western Frontiers as would effectually bar our doors against all chances of annoyance from beyond them, no matter from what source they might proceed—whether occasioned by a foreign foe or by any change of policy on the part, I will not say of the present Ruler of Afghanistan—for of his steadfastness and fidelity we have received satisfactory proofs—but on the part of any of his successors. With such a consensus of opinion in the Parliament of Great Britain, the Government of India had no difficulty in discerning what line of action to adopt. Some very complete and well-considered projects for the construction of military railways wherever strategic considerations might require them to be laid had already been drawn up by the late Viceroy and accepted by the Secretary of State, and during the past summer the military authorities here, in conjunction with those at home, have been elaborating a plan for the erection of such places of strength, fortresses and fortified positions, as may be best adapted for the purpose we have in view. In doing this we shall be merely following the example of every other nation in the world, who, no matter how friendly may be its relations with its various neighbours, rightly feels that its security and peace should not be allowed to depend upon their good-will, however genuine, or their professions of amity, however sincere, but upon their own valour and prudence, aided by such means as military science can suggest for the protection of their borders.

"It has also been determined for the same reasons to increase to a moderate degree the numbers both of the British and of the Native forces in India. This is a measure which the late Commander-in-Chief, one of the most economical, sagacious, and prudent officers that ever occupied that high position, most earnestly counselled, and the necessity for it has been impressed upon us in an equally emphatic manner by his present distinguished successor, as well as by other persons entitled to speak with scarcely less authority. But, though anxious and ready to give every proper consideration to the recommendations of those who are the legitimate advisers of the Government of India in these matters, we felt that due regard had also to be paid to the financial exigencies of the situation. Consequently, the addition we propose to make to our present forces falls considerably short of the figure desired by Sir Donald Stewart and other high military authorities both here and at home. In coming to this conclusion the Government has felt that it was incurring a very grave responsibility, but still, on balancing the conflicting considerations forced upon our attention, we are convinced that the more moderate limit we have adopted is the one best suited to the circumstances of the case.

"Unfortunately, precautions of this kind cost money, and the necessities of the case require them to be pushed with energy and rapidity, and, although the expenditure needed for the greater proportion of these works will be, as heretofore, provided by loan, (and by sums refunded to us from time to time by the private Companies to which Government Railways may be transferred), we shall have of course to pay the interest on whatever sums we borrow. Then again there are three Famine Railways which have been already commenced, and which the Government are determined to complete with all despatch, namely, two in Madras and one in Northern Bengal. And here perhaps I

may take an opportunity of correcting an error which has been frequently made, and which seems to return to new life each time that it is corrected, namely, that any inroad has been made upon the Famine Grant When I arrived in the country, I found that the system which had been followed by my predecessor had been to apply half a million a year from the Famine Grant to Famine Railways; £250,000 to Irrigation Works; and the remainder of the Grant to the diminution of debt. The justification for its application to this latter purpose has been so fully set forth and explained in a speech of Sir Evelyn Baring's that I need not say any more upon that head. Such was the system I found in vogue when I arrived in India; and during the current year that is the exact system which has been followed. These facts are perfectly well known to all that are acquainted with the subject, and now that I have myself re-stated them in Council, I trust that the foolish ghost of this perennial fiction has been once and for ever laid. In fact, I may say that, so far from diverting the Famine Grant to extraneous purposes, there is nothing which myself and my colleagues have so strongly urged upon the Secretary of State as the desirability of continuing the policy sanctioned by our predecessors, at all events until we shall have reached a stage when our Famine Protective Railways shall have sufficiently multiplied to compress within tolerable bounds the chance of such casualties from famine as have desolated the land in past times. But, though such is our intention and desire, we have thought it perfectly consonant with the principles I have enunciated to ask the Secretary of State that, instead of making all these Famine Protective Railways ourselves, we should be permitted to apply a small proportion of the Famine Grant to the payment of interest to certain companies whom we propose to entrust with the construction of special lines possessing a protective character, and which, by their completion, will diminish the evil consequences of bad seasons in various threatened districts.

"Such, Gentlemen, are the circumstances under which the Government of India have asked this Council to give leave for the introduction of the present Bill. Stated briefly, our chief justification for the measure is to be found first of all in the extraordinary fall of silver which has recently taken place, and in the uncertainty which prevails as to the future fluctuations which may affect its value. In the presence of such a state of things, the strengthening of our financial position became an absolute duty, and the performance of this duty has been rendered still more incumbent upon us by the necessity, which has been equally recognised by every shade of public opinion in England, of strengthening our frontier defences, and prosecuting with energy the completion of our Frontier Railways. In determining the amount of money to be raised, we were very careful to limit it to the mimimum sum which we thought it safe to ask for, and you may be satisfied that in carrying out the programme which has been determined upon, the Government will be careful to square its efforts with the means at its disposal. All the works which are contemplated cannot, of course, be carried out at once, and by the exercise of prudence and discretion, and by a wise adaptation of the means at our disposal to the ends in view, it may fairly be hoped—unless some unforeseen catastrophe should overset our calculations—that with this slight addition to the taxation of the country, which as I said before will merely touch those who hitherto have contributed but slightly to the public burdens, we shall be able to carry out our programme. Nor need we by any means despair of a very considerable proportion of the expenditure to which I have referred proving remunerative. Railways of course which are simply constructed for strategical reasons cannot be expected, as they are not intended, to prove profitable commercial speculations; but it so happens that the two principal Railways which are to subserve our Military needs will run in such a direction as in all probability to become of the greatest service to commerce. As every one knows, the caravan route which connects Hindustan with Persia and Central Asia runs through Quetta, and the goods which are now conveyed on camels' backs to the proximity of the Indus may be expected to feed the chief of these lines with a continually growing traffic. Again, the Sind-Saugar Railway, which will enable us to move our troops along the whole face of our frontier, may from the peculiar circumstances of its location

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Meeting fixed for the 2nd January, 1886, was subsequently postponed to the 4th idem.

lished for the GOVERNMENT OF INDIA at the Office of the SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, No. 8, Hastings Street, Calcutta.

"Then, with regard to sources of income not to be subjected to assessment under this Bill. They include income derived from agriculture and from land liable to be assessed to land-revenue, or subject to local rates, the income of charities, interest upon stock-notes, the pay of military officers drawing Rs. 500 a month or less, all persons whose incomes from all sources are less than Rs. 500 per annum, and the salaries of Government officials drawing less than Rs. 100 per mensem. The sums paid under the capitation-tax in Burma and the pándhari-tax in the Central Provinces will be deducted from the amount which persons assessed to them will have to pay under this Bill. With regard to the mode and machinery of assessment, the tax upon salaries, and upon pensions and the interest upon Government securities will be deducted by the paying authority. In the case of joint stock companies, notices will be issued to be filled up with a return of income. In the case of incomes arising from other sources, a distinction is made in respect of incomes of and above, or incomes under Rs. 2,000. In the latter case, incomes are graded in six classes, ranging from Rs. 500 to Rs. 2,000, and for each class a fixed amount is prescribed. A list, as under the License Tax Act, is to be drawn up of the amount of assessment and the names of the persons liable to pay in this class, and such list will be notified in the office of the assessing officer. For incomes of Rs. 2,000 and over, notices will be served intimating to the persons assessed the amount they are liable to pay and the sources from which their income are chargeable, with certain other details which will be found in the Bill. This will be the general rule, but the Local Governments may make modifications in it with reference to special circumstances which they consider necessary. The machinery for the hearing of appeals and the revision of assessments is practically the same as under the existing License Tax Act.

"I do not know that I need specify further the characteristics of the other sections of the Bill. I think I have called attention to all which are in any way vital or which most require the attention of members of the Council."

The Hon'ble SIR A. COLVIN also moved that the Bill and Statement of Objects and Reasons be published in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

The Council adjourned to Monday, the 11th January, 1886.

FORT WILLIAM;
The 8th January, 1886.

S. HARVEY JAMES,
Offg. Secy. to the Government of India,
Legislative Department.

Note.—The Meeting fixed for the 2nd January, 1886, was subsequently postponed to the 4th idem.

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The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, TUESDAY, JANUARY 12, 1886.

MILITARY SECRETARY'S OFFICE.

PROGRAMME

OF

HIS EXCELLENCY THE VICEROY'S DEPARTURE FROM CALCUTTA AND ARRIVAL AT DELHI.

Calcutta, the 12th January 1886.

His Excellency the Viceroy and Governor General will leave Calcutta for Delhi on Saturday, the 16th January 1886, starting from Howrah by a special train at 8-45 A.M. Calcutta time.

His Excellency's departure will be private.

A Viceregal Salute will be fired from the Ramparts of Fort William as His Excellency leaves Government House.

The Commissioner of Police for the Town of Calcutta, and the Commissioner and Magistrate of Howrah, will meet His Excellency at the Howrah Railway Station. No other Government officials are required to attend.

As His Excellency the Viceroy is travelling quite privately no officers need attend at intermediate stations on the line of railway.

His Excellency the Viceroy will arrive at Delhi on the 17th January 1886 at 5-18 P.M. Calcutta time.

His Excellency's arrival will be considered private.

A Viceregal Salute will be fired on the morning of Monday, the 18th January 1886.

A European Guard will be mounted on the House in which His Excellency will reside and six sowars detailed there for duty.

By Command,

WILLIAM BERESFORD, *Major*,

Military Secretary to the Viceroy.

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The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, FRIDAY, JANUARY 15, 1886.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 15th January 1886.

His Excellency the Viceroy and Governor-General will leave Calcutta for Delhi on Saturday, the 16th, at 8-45 A.M., and will return to Calcutta on Thursday, the 21st January 1886.

All covers intended to reach His Excellency the Viceroy and Governor-General and Party during His Excellency's journey should be addressed "Governor-General's Camp," without the addition of any post-town.

The Party accompanying His Excellency the Viceroy on tour is as follows:—

His Excellency Rear Admiral F. Richards, K.C.B.
D. Mackenzie Wallace, Esq.
Major Lord William Beresford, V.C., C.I.E.
Major F. T. R. Hamilton.
Viscount Clandeboye.
J. McFerran, Esq.
Captain J. Hext, R.N.

All communications connected with business of a mere routine nature should be sent, as usual, to the Head-Quarters of the several Departments.

By Command,

WILLIAM BERESFORD, *Major,*
Military Secretary to the Viceroy.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 3.] CALCUTTA, SATURDAY, JANUARY 16, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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The Lahore Tramways Act, 1886

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SUPPLEMENT No. 3.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

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By Command,
WILLIAM BERESFORD, *Major*,
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 15th January 1886.

No. 58.—The Governor-General in Council is pleased, under Section 27 of the Indian Arms Act (No. XI of 1878), to exempt all Malikhana holders in the Malabar District of the Madras Presidency from the operation of all prohibitions and directions contained in Sections 13, 14, 15 and 16 of that Act other than those referring to cannon, articles designed for torpedo service, war-rockets, and machinery for the manufacture of arms and ammunition.

ESTABLISHMENTS.

The 14th January 1886.

No. 12.—APPOINTMENTS.—Mr. J. B. Fuller, C.S., Assistant Secretary to the Chief Commissioner, Central Provinces, to be Commissioner of Settlements and Agriculture in those Provinces, with effect from the 1st October 1885.

No. 13.—Mr. L. K. Laurie, C.S., Assistant Commissioner, 2nd Class, and Officiating Commissioner of Excise, Inspector General of Registration and Superintendent of Stamps, Central Provinces, to be Assistant Secretary to the Chief Commissioner of those Provinces, *vice* Mr. J. B. Fuller, C.S.

MEDICAL.

The 13th January 1886.

No. 21.—The services of the undermentioned Medical Officers are permanently placed at the disposal of the Government of the North-Western Provinces and Oudh:—

Surgeon J. Armstrong.
Surgeon J. F. Tuohy, M.D.

JUDICIAL.

The 12th January 1886.

No. 51.—UNDER the provisions of Section 138 of Act XXVI of 1881 (The Negotiable Instruments Act, 1881, as amended by Act II of 1885), the Governor-General in Council has been pleased to appoint the persons named in the schedule below to be Notaries Public and to exercise their functions as such within the local areas mentioned in the second column of the said schedule. This cancels Home Department Notification No. 441, dated the 3rd April 1884.

SCHEDULE.

Persons.	Local Area.
By virtue of Office.	Throughout the District of Ahmedabad.
1. City Magistrate, Ahmedabad	
By name.	
1. Mr. Vishnu Narsing, Special Sub-Registrar, Ahmedabad and Daskroi.	
2. Mr. Bapalal. Lalbhai, Special Sub-Registrar, Dhanduka.	
3. Mr. Lalitanand Gavrinand, Special Sub-Registrar, Veerangaon.	
4. Mr. Motilal Dalpatram, Special Sub-Registrar, Dholka.	
5. Mr. Keshavlal Mulshankar, Special Sub-Registrar, Gogo.	
6. Mr. Vanmalidas Nagardas, Special Sub-Registrar, Prantej.	

Persons.	Local Area.
By virtue of Office. 1. Huzur Deputy Collector, Broach *By name.* 1. Mr. Varajdas Lalbhai, Special Sub-Registrar, Broach. 2. Mr. Ganpatrao Balwant, Special Sub-Registrar, Jambusar.	Throughout the District of Broach.
By virtue of Office. 1. Huzur Deputy Collector, Kaira *By name.* 1. Mr. Kasturchand Girdhar, Pleader, Kaira 2. Mr. Bholanath Dolatrai, Special Sub-Registrar, Nariad. 3. Mr. Chotalal Shewlal, Special Sub-Registrar, Anand. 4. Mr. Chaganlal Parbhashanker, Special Sub-Registrar, Borsad. 5. Mr. Dayabhai Birajdas, Special Sub-Registrar, Matar. 6. Mr. Karsanlal Mawji, Special Sub-Registrar, Umiat. 7. Mr. Nanalal Malji, Special Sub-Registrar, Memudabad.	Throughout the District of Kaira.
By virtue of Office. 1. Special Sub-Registrar, Godra	Throughout the District of the Panch Mahals.
By virtue of Office. 1. Huzur Deputy Collector, Surat *By name.* 1. Mr. Adarji Jivanji, Pensioner, Surat 2. Mr. Ratiram Motiram, Special Sub-Registrar, Surat and Chowsee. 3. Mr. Bapalal Danatrai, Special Sub-Registrar, Olpad. 4. Mr. Jayanand Hariram, Special Sub-Registrar, Balsar.	Throughout the District of Surat.
By virtue of Office. 1. Special Sub-Registrar, Alibag *By name.* 1. Mr. Trimbak Krishna, Special Sub-Registrar, Pen 2. Mr. Trimback Ballal, Special Sub-Registrar, Panwel. 3. Mr. Laxumon Janardan, Pensioner, Mahad	Throughout the District of Kolaba.
By virtue of Office. 1. Huzur Deputy Collector, Ratnagiri 2. Special Sub-Registrar, Chiplun	Throughout the District of Ratnagiri.

Persons.	Local Area.
By name. 1. Mr. Sadashew Yeshwant, Special Sub-Registrar, Ratnagiri. 2. Mr. Jagannath Keshav Kulkarni, District Government Pleader, Ratnagiri. 3. Mr. Govind Nilkant, Special Sub-Registrar, Malwan. 4. Mr. Ramchundra Balwant, Special Sub-Registrar, Vingorla. 5. Mr. Mahadeo Dadset Khade, Special Sub-Registrar, Rajapur.	Throughout the District of Ratnagiri.
By virtue of Office. 1. Huzur Deputy Collector, Tanna. *By name.* 1. Mr. Sitaram Trimback, Special Sub-Registrar, Salsette. 2. Mr. Nabab Abdul Rahiman, Special Sub-Registrar, Bassein. 3. Mr Balkrishna Keroji, Special Sub-Registrar, Kalian. 4. Mr. Mahadeo Sadashio, Special Sub-Registrar, Dahanu.	Throughout the District of Tanna.
By virtue of Office. 1. Huzur Deputy Collector, Ahmednagar. *By name.* 1. Mr. Ganpat Lingo, Special Sub-Registrar, Ahmednagar. 2. Mr. Govind Pundlik, Special Sub-Registrar, Sangamner. 3. Mr. Daji Ballal, Special Sub-Registrar, Sheogaon 4. Mr. Ramchandra Sadashio, Special Sub-Registrar, Parner.	Throughout the District of Ahmednagar.
By virtue of Office. 1. Huzur Deputy Collector, Dhulia. *By name.* 1. Mr. Yeshwant Balkrishna, Special Sub-Registrar, Erandol. 2. Mr. Ramchandra Chintamon, Special Sub-Registrar, Amalner. 3. Mr Ganesh Ramchandra, Special Sub-Registrar, Sawda. 4. Mr. Balkrishna Mahadeo, Special Sub-Registrar, Jalgaon. 5. Mr Damodar Ganesh, Special Sub-Registrar, Jamner. 6. Mr. Shridhar Waman, Special Sub-Registrar, Pachora.	Throughout the District of Khandesh.

Persons.	Local Area.
7. Mr. Balkrishna Mahadeo, Special Sub-Registrar, Dhulia. 8. Mr. Balwant Pandurang, Special Sub-Registrar, Bhosawal.	Throughout the District of Khandesh.
By virtue of Office. 1. Huzur Deputy Collector, Nasik *By name.* 1. Mr. Appaji Balkrishna, Special Sub-Registrar, Nasik. 2. Mr. Sakharam Dattatraya, Special Sub-Registrar, Sinnar. 3. Mr. Ganpatrao Sakharam, Special Sub-Registrar, Niphad. 4. Mr. Govind Ramchandra, Special Sub-Registrar, Yeola. 5. Mr. Luxmon Pandurang, Special Sub-Registrar, Chandor. 6. Mr. Syed Ahmedali Sajan Ali, Special Sub-Registrar, Baglan.	Throughout the District of Nasik.
By virtue of Office. 1. City Magistrate, Poona *By name.* 1. Mr. J. Hearn, Pensioner, Poona. 2. Mr. Balkrishna Abaji, Special Sub-Registrar, Haveli. 3. Mr. Khanderao Bapuji, Special Sub-Registrar, Khed. 4. Mr. Madhawrao Balaji, Special Sub-Registrar, Purandhar. 5. Mr. Wasudeo Sakharam, Special Sub-Registrar, Junar. 6. Mr. Mahadaji Sakharam, Special Sub-Registrar, Sirur. 7. Mr. Shitaram Chintaman, Special Sub-Registrar, Indapur. 8. Mr. Mohoniraj Sadashio, Special Sub-Registrar, Baramati. 9. Mr. Vinayak Gopal Wagh, Pleader, Talegaon	Throughout the District of Poona.
By virtue of Office. 1. Huzur Deputy Collector, Satara 2. Superintendent, Malcolmpeth, Mahableshwar *By name.* 1. Mr. Mahipat Ramchandra, Special Sub-Registrar, Satara. 2. Mr. Ramchandra Anant, Special Sub-Registrar, Walwa. 3. Mr. Amrit Bapuji, Special Sub-Registrar, Wai	Throughout the District of Satara.

Persons.	Local Area
4. Mr. Govind Martand, Special Sub-Registrar, Khatao. 5. Mr. Wamnaji Vithal, Special Sub-Registrar, Khanapur.	Throughout the District of Satara.
By virtue of Office. 1. Huzur Deputy Collector, Sholapur *By name.* 1. Mr. Wasudeo Sukharam, Special Sub-Registrar, Sholapur. 2. Mr. Bapuji Vinayak, Pensioner, Pandharpur 3. Mr. Kashinath Ramchandra, Special Sub-Registrar, Barsi. 4. Mr. Balkrishna Nilkunt Joshee, Pleader, Barsi 5. Mr. Ghanasham Bapuji, Special Sub-Registrar, Madha.	Throughout the District of Sholapur.
By virtue of Office. 1. Huzur Deputy Collector, Belgaum *By name.* 1. Mr. Vethalrao Appaji, Special Sub-Registrar, Belgaum. 2. Mr. Ramchandra Gundo, Special Sub-Registrar, Chikodi. 3. Mr. Apaya Haoshetee, Merchant, Napani Talooka, Chikodi. 4. Mr. Annaji Kalianrao, Special Sub-Registrar, Hukeri. 5. Mr. Hanmant Govind, Special Sub-Registrar, Athni. 6. Mr. Rango Govind, Special Sub-Registrar, Gokak.	Throughout the District of Belgaum.
By virtue of Office. 1. Huzur Deputy Collector, Dharwar *By name.* 1. Mr. Mahomed Akbar Khan, Special Sub-Registrar, Hubli. 2. Mr. Laxumon Raghavendra, Special Sub-Registrar, Nowlgund. 3. Mr. Hanmant Bindurao, Special Sub-Registrar, Dharwar. 4. Mr. Gundo Rajirao, Special Sub-Registrar, Gadag. 5. Mr. Bhimrao Udapi, Pleader, Dharwar	Throughout the District of Dharwar.

Persons.	Local Area.
By virtue of Office. 1. Huzur Deputy Collector, Bijapur *By name.* 1. Mr. Ramchandra Annaji, Special Sub-Registrar, Bijapur. 2. Mr. Ramchandra Vitthal, Special Sub-Registrar, Bagolkot. 3. Mr. Babaji Sidheshwar, Special Sub-Registrar, Bagewadi.	Throughout the District of Bijapur.
By virtue of Office. 1. Huzur Deputy Collector, Karwar *By name.* 1. Mr. B. Theodore, Special Sub-Registrar, Kumpta 2. Mr. Rangappa Subrao, Special Sub-Registrar, Sirsi. 3. Mr. Shamrao Sakharam, Special Sub-Registrar, Bhatkul. 4. Mr. Lakshininarayen Sheshgiri, Special Sub-Registrar, Yellapur.	Throughout the District of Kanara.
By name. 1. Mr. M. R. Saldanha, Inspector of Registration and Stamps, 4th Division.	Throughout the Districts of Belgaum, Dharwar, Kaladgi and Kanara.
By virtue of Office. 1. Sub-Registrar, Aden *By name.* 1. Major F. M. Hunter, Ist Assistant Political Resident, Aden.	Throughout the Settlement of Aden.
SIND. *By virtue of Office.* 1. Huzur Deputy Collector, Karachi *By name.* 1. Mr. R. H. Hunter, Attorney-at-Law, Karachi 2. Kazi Abdul Suttar, Special Sub-Registrar, Sehwan. 3. Haji Khudabuksh, Special Sub-Registrar, Dadu. 4. Haji Ahmed, Special Sub-Registrar, Meerpur Bataro. 5. Syed Umed Ali Shah, Special Sub-Registrar, Tatta. 6. Munshi Fattehchund, Special Sub-Registrar, Keti 7. Mirza Gulam. Hyder, Special Sub-Registrar, Kotri.	Throughout the District of Karachi.

Persons.	Local Area.
By virtue of Office. 1. Huzur Deputy Collector, Haidarabad *By name.* 1. Kazi Umed Ali, Special Sub-Registrar, Haidarabad 2. Kazi Mahomed, Special Sub-Registrar of Tando Mahomed Khan. 3. Kazi Mahomed Hussun, Special Sub-Registrar, Badin. 4. Akhund Nalechango, Special Sub-Registrar, Tando Alahyar. 5. Mea Gowhar Ali, Special Sub-Registrar, Shahdadpur. 6. Kazi Mahomed Taki, Special Sub-Registrar, Halla. 7. Kazi Khan Mahomed, Special Sub-Registrar, Mora. 8. Kazi Abdul Hafiz, Special Sub-Registrar, Naushahro. 9. Kazi Abdul Latif, Special Sub-Registrar, Kandiaro 10. Kazi Mahomed Saleh, Special Sub-Registrar, Tando-Bago.	Throughout the District of Haidarabad.
By virtue of Office, 1. Huzur Deputy Collector, Shikarpur 2. City Magistrate, Shikarpur *By name.* 1. Mr. Dolatram Suratsing, Pleader, Shikarpur 2. Kazi Mahomed Azam, Special Sub-Registrar, Shikarpur. 3. Mr. E. Nash, Barrister-at-law, Sukkur 4. Mr. Gobindbuksh, Pleader, Sukkur	Throughout the District of Shikarpur.
By virtue of Office. 1. Cantonment Magistrate, Jacobabad *By name.* 1. Kazi Sumar Ali, Special Sub-Registrar, Jacobabad	Throughout the District of the Upper Sind Frontier.

No. 54.—APPOINTMENT.—Mr. William Bigge, Attorney-at-Law, to officiate as First Judge of the Small Cause Court at Rangoon, during the absence on leave of Mr. A. F. Lingham, Barrister-at-Law, or until further orders.

The 13th January 1886.

No. 58.—The Honorable C. D. Field, M.A., and LL.D., C.S., a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for six months, with effect from the 6th March 1886, or from any subsequent date on which he may avail himself thereof.

No. 61.—In exercise of the power conferred by Section 527 of the Code of Criminal Procedure (Act X of 1882), the Governor-General in Council is pleased to direct the transfer of the criminal case specified below from the Court of the Officiating Joint Magistrate of the 24-Pergunnahs in the Lower Provinces of Bengal, to the Court of the City Magistrate, Lucknow, in the North-Western Provinces and Oudh.:—

Complainant.	Accused.	Charge.
Ahammud Mirza.	Najir Mahomed.	Section 408, Indian Penal Code.

The 14th January 1886.

No. 70.—Consequent on, and with effect from the date of, the retirement of Mr. J. W. Smyth, Judge of the Chief Court of the Punjab, the Governor-General in Council is pleased to appoint Mr. R. T. Burney, C.S., Officiating Judge, to be Judge of the Chief Court.

ECCLESIASTICAL.

The 12th January 1886.

No. 6.—The Reverend Henry James Spence Gray, M.A., has been appointed a Junior Chap-

lain on the Bengal (Lahore) Ecclesiastical Establishment to fill an existing vacancy.

Mr. Gray reported his arrival at Bombay on the 28th ultimo.

The 15th January 1886.

No. 12.—ADDENDUM.—Insert the following as Article (8) in Rule I, Part II of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June 1885:—

(8) For burial in a family vault, R3.

PATENTS.

The 12th January 1886.

No. 19.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 131 of 1884.—Jagadiswar Ghatak, of Chetla, 24-Pergunnahs, Bengal, India, Zemindar, for a new method and means of husking paddy, and also for cleaning rice or other grain.

No. 167 of 1884.—William Renwick, residing at Lakhanhati Bungalow, near Malanchi Station, Northern Bengal State Railway, Presidency of Bengal, Engineer, for improvements in machinery for turning and grooving rolls of sugarcane mills.

No. 179 of 1884.—William Jackson, of London, England, Tailor, for a new, or improved buoyant fabric.

No. 46 of 1885.—William John Brewer, Civil Engineer, of London, England, for improvements in vehicles.

No. 62 of 1885.—George Francis Horbury, Civil Engineer, Byculla Iron Works, Bombay, for an improved form of iron railway key for use with rails and chairs and of the parts and apparatus thereof.

No. 74 of 1885.—William Henry Stead, of 23, Boundary Street, Liverpool, in the County of Lancaster, in the Kingdom of England, for improvements in the treatment of cotton seed for the removal of fibrous matter therefrom, and in apparatus therefor.

No. 79 of 1885.—Daniel Kemp West, Civil Engineer, of 23, St. Mary Axe, London, E.C., at present in India, for improvements in presses for baling goods and cotton.

No. 81 of 1885.—Thorsten Nordenfelt, of 53, Parliament Street, Westminster, England, Civil Engineer, for improvements in apparatus to be employed in burning Naphtha or other volatile liquid applicable especially for melting metals which are difficult of fusion, but also useful for other purposes.

No. 92 of 1885.—William Bull, Civil Engineer, at present residing in Southborough, Tunbridge Wells, England, for certain improvements in the construction and working of Dredgers.

No. 108 of 1885.—Arthur Marshall Chambers, Colliery Proprietor, and Thomas Smith, Foreman, both of Chapeltown, in the County of York, England, for improvements in coke ovens, and in methods of, and apparatus for, collecting and utilizing the products of combustion from such coke ovens.

No. 125 of 1885.—John George Stephens, a subject of the Queen of Great Britain, residing at Brooklyn, in the County of Kings and State of New York, United States of America, Manufacturer, for an improved method of, and apparatus or machinery for, cleaning and separating the pulpy matters from the fibres of leaves and plants.

No. 133 of 1885.—Charles Toppan, of the City of Salem, State of Massachusetts, United States of America, Chemist, for improvement in process of separating and sub-dividing vegetable fibres.

No. 142 of 1885.—Eric Stuart Bruce, of Exeter College in the City of Oxford, Gentleman, for improvements in apparatus for "heliographic" signalling by electricity.

No. 144 of 1885.—Edward Jacob Hill, of 6, Westminister Chambers, Victoria Street, London, Middlesex, for improvements in hanging and supporting railway carriage and other window sashes.

No. 149 of 1885.—David Dalziel, of No. 6, Battlefield Crescent Longside, in the County of Renfrew, North Britain, Wholesale Stationer, for improvements in fastening the mouths of envelopes, or paper bags.

No. 150 of 1885.—George William Chinnery, of London, England, for improved portable apparatus for the making and supplying aërated drinks.

No. 153 of 1885.—Alexander C. Shirreff, of Joradah, Jessore, for improvements in the manufacture of indigo and apparatus therefor.

No. 158 of 1885.—Oscar Vizin, of the City of Elizabeth, County of Union, State of New Jersey, United States of America, Engineer, for improvements upon ice-machines.

FORESTS.

The 12th January 1886.

No. 41 F.—The undermentioned officers, who have been appointed by Her Majesty's Secretary of State for India to the Forest Department of India, are appointed to be Assistant Conservators of Forests of the 3rd Grade, with effect from the dates specified opposite their names, and are posted to the Provinces noted below:—

Mr. A. F. Gradon,—Central Provinces,—2nd December 1885.

Mr. H. D. D. French,—Bengal,—8th January 1886.

A. MACKENZIE,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 9th January, 1886.

No. 52 *G.*—With reference to Foreign Department Notification, No. 2351 G., dated the 2nd October, 1883, Mr. A. Blascheck, Vice-Consul for Spain at Bombay, has resumed charge of his office.

No. 56 *G.*—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. Pety de Thozee as Consul-General for Belgium at Bombay.

The 11th January, 1886.

No. 71 *G.*—Lieutenant E. C. B. Cotgrave, Officiating Squadron Officer, on probation, 2nd Regiment, Central India Horse, is granted leave to Mhow and Bombay, for four months, to study the Native languages, with effect from the 18th January, 1886, or the subsequent date on which he may avail himself of the same.

No. 73 *G.*—Lieutenant G. G. J. S. Jones, Officiating Wing Officer and Adjutant of the Deoli Irregular Force, is appointed to be Station Staff Officer at Deoli, in addition to his other duties, with effect from the 1st December, 1885.

No. 77 *G.*—Major C. Ransford, attached to the Malwa Bheel Corps, is appointed to officiate as Wing Commander and 2nd-in-Command of the Bhopal Battalion, with effect from date of joining, during the absence on furlough of Major J. Burne, or until further orders.

The 14th January, 1886.

No. 93 *G.*—Captain A. Masters, Squadron Commander, 2nd Regiment, Central India Horse, held the appointment of Political Assistant at Goona, in addition to his other duties, from the 28th October to the 9th November, 1885.

Lieutenant J. B. Edwards, Squadron Officer and Officiating Adjutant, 2nd Regiment, Central India Horse, held the appointment of Political Assistant at Goona, in addition to his other duties, from the 10th to the 30th November, 1885.

Captain G. E. Money, Squadron Commander and Officiating 2nd-in-Command, 1st Regiment, Central India Horse, is appointed to be Political Assistant at Goona, in addition to his other duties, with effect from the 1st December, 1885.

The 15th January 1886.

No. 103 *G.*—The following changes are made in the graded list of the Political Department:—

Promotion.

Lieutenant-Colonel A. W. Roberts, Political Agent of the 3rd Class, to officiate as a Political Agent of the 2nd Class, with effect from the 19th December, 1885.

Reversions.

Consequent on the appointment of Lieutenant-Colonel A. W. Roberts, Political Agent of the 3rd Class, to officiate as a Political Agent of the 2nd Class, with effect from the 19th December, 1885:—

Lieutenant-Colonel V. E. Law, from Officiating Political Agent of the 2nd Class, to his substantive grade of Political Agent of the 3rd Class.

Mr. P. J. C. Robertson, from Officiating Political Agent of the 3rd Class, to his substantive grade of Political Assistant of the 1st Class.

Lieutenant W. H. Cornish, from Political Assistant of the 1st Class, sub. *pro tem.*, to Political Assistant of the 2nd Class, sub. *pro tem.*

Lieutenant H. Daly, from Political Assistant of the 2nd Class, sub. *pro tem.*, to Political Assistant of the 3rd Class, sub. *pro tem.*

Lieutenant C. J. B. H. Dressner, from Political Assistant of the 3rd Class, sub. *pro tem.*, to Officiating Political Assistant of the 3rd Class.

Consequent on the reversion of Mr. R. I. Bruce, C.I.E., Officiating Resident of the 2nd Class, to Political Agent of the 1st Class, sub. *pro tem.*, with effect from the 24th December, 1885:—

Major W. F. Prideaux, from Political Agent of the 1st Class, sub. *pro tem.*, to Officiating Political Agent of the 1st Class.

Lieutenant-Colonel H. P. Peacock, from Officiating Political Agent of the 1st Class, to his substantive grade of Political Agent of the 2nd Class.

Major D. Robertson, from Political Agent of the 2nd Class, sub. *pro tem.*, to Political Agent of the 3rd Class, sub. *pro tem.*

Captain G. Gaisford, Officiating Political Agent of the 3rd Class, vacates his appointment.

Promotion.

Lieutenant-Colonel E. Mockler, Officiating Political Agent of the 2nd Class, to be a Political Agent of the 2nd Class, sub. *pro tem.*, with effect from the 24th December, 1885.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS, &c.

SAVINGS BANKS.

Calcutta, the 8th January 1886.

No. 110.

ORDER—By the Government of India, Department of Finance and Commerce.

Ordered that the Report and Statements be published in the *Gazette of India* for general information.

No. 205, dated the 29th December, 1885.

From—The Officiating Comptroller and Auditor General,

To—The Secretary to the Government of India, Department of Finance and Commerce.

I have the honour to submit my report on District and Railway Savings Banks for the year 1884-85, and I have included in it some particulars respecting the Savings Banks in the Madras and Bombay Presidencies, the Presidency Savings Bank, Calcutta, and the Military and Post Office Banks. Opportunity has been taken to amplify the statement of deposits, withdrawals and balances so as to include the transactions of all these Banks as far as available, and to substitute the figures of the finance accounts for those given in previous reports, which being prepared before the finance accounts were complete, did not occasionally contain the latest corrections; the differences, however, were never of any importance.

2. No changes were made during the year in the rules or the management of these Savings Banks, except as regards the purchase and sale of Government Securities. Such operations were formerly undertaken for persons, whether depositors or not, of moderate income, and who belonged to a class that does not ordinarily have transactions with bankers. These restrictions have for the present been removed, and any person may now employ the Savings Bank for the purposes of such investment, but it is intended to hereafter confine this business to *bonâ fide* Savings Bank depositors so as to avoid any possible competition with private Agencies.

3. I enclose the usual Statements marked I to VI, and the principal facts contained in them may be summarised as follows:—On the 31st March last, there were 5,859 Government Savings Banks in India, including Berar, and they contained 243,037 deposit accounts, which received R15,80,372 as interest, and possessed balances aggregating R4,70,06,192. In addition to these balances the depositors in the District, Railway, Calcutta Presidency and Post Office Banks held in my custody Government promissory notes amounting to R2,09,700. These figures were distributed as follows among the various classes of Banks:—

DESCRIPTION OF BANKS.	Number of Banks.	Number of depositors.	Interest earned.	Bank Balances.	Nominal amount of Government Promissory Notes.
District Banks	180	23,695	2,71,584	77,38,962	60,100
Railway Banks	12	8,972	41,258	13,18,620	4,700
Madras Banks	1	11,120	92,565	27,54,460	Not reported.
Bombay Banks	1	48,535	6,31,869	1,74,28,470	
Presidency Bank, Calcutta	1	12,016	1,01,435	28,75,730	13,600
Military Banks	165	16,100	66,454	14,65,790	...
Post Office Banks	5,499	1,22,599	3,75,207	1,34,24,160	1,31,300

4. The net result of the year's operations may be stated as follows:—

	NUMBER OF BANKS.		NUMBER OF ACCOUNTS.		BANK BALANCES.		GOVERNMENT PROMISSORY NOTES BALANCES.		AVERAGE DEPOSITOR'S BALANCE.	
	Increase	Decrease.	Increase	Decrease.	Increase.	Decrease.	Increase	Decrease	Increase	Decrease
					R	R	R	R	R	R
District Banks	...	...	1,034	...	2,54,132	...	...	7,500	...	20
Railway Banks	1	...	2,347	...	3,06,770	...	700	...	...	6
Madras Banks	...	...	...	168	...	67,380	Not reported.		...	1
Bombay Banks	...	...	2,415	...	3,48,980	...			...	11
Presidency Bank, Calcutta	...	...	104	...	...	68,190	100	...	...	8
Military Banks	5	...	...	4,347	35,650	...	...	...	77	...
Post Office Banks	300	...	37,751	...	59,24,060	...	92,200	...	21	...
TOTAL	306	...	43,651	4,515	68,69,592	1,35,570	93,000	7,500	...	...

The chief increase is, as might be expected, in the Post Office Savings Banks; and it is rather surprising that with their competition the District Banks and those in the Bombay Presidency should show an increase, while in Calcutta and in the Madras Presidency the decrease is but small. The increase in the Distri t Banks is, however, less than the amount credited as interest, the actual withdrawals (₹33,50,150) having exceeded the deposits (₹33,29,125). The Railway Banks received a large addition when the State took over the Eastern Bengal Railway. No explanations have been given respecting the Madras, Bombay, and Military Banks; but with reference to the Presidency Bank, Calcutta, the Secretary and Teasurer, Bank of Bengal, writes, that since the limit of deposit and the rate of interest were altered in 1881, the balances in the Bank have gradually diminished, while the number of accounts has risen from 10,360 in that year to 12,016 in March last. This is satisfactory as showing that the accounts are more in the small deposits for which the system is intended, and confirming the view taken that the liberal terms given before attracted mere investors.

5. It may be interesting to the various Local Governments and Administrations to see the nature and extent of the Savings Bank deposits in their respective Provinces, and I have accordingly compiled an additional statement, No. VII, this year, which gives these particulars, I have combined in it the figures of the Post Office and District Banks, and have also included the Calcutta Savings Bank in the column for Bengal.

6 I have checked my Savings Bank accounts with those of Provincial Accountants General, and have settled the differences with the exceptions of trifling miscalculations of interest, altogether less than two rupees, which are in course of adjustment.

Statement I.

Number of Working Banks and of the Depositors therein on 31st March 1884 and 1885.

Banks.	Number of working Banks.		Number of depositors.		Increase in number of depositors.	Average of depositors per Bank.	
	1884.	1885.	1884.	1885.		1884.	1885.
BANKS OPEN TO THE PUBLIC—							
Presidency Banks—							
Calcutta	1	1	11,912	12,016	104	...	...
Madras	1	1	11,288	11,120	—168	...	...
Bombay	1	1	46,120	48,535	2,415	...	...
District Banks—							
India	10	10	2,744	3,138	394	274	313
Central Provinces	18	18	1,180	1,338	158	65	74
British Burma	14	14	942	900	—42	67	64
Assam	11	11	1,264	1,357	93	115	123
Bengal	47	47	8,555	9,002	447	182	192.
North-Western Provinces and Oudh.	49	49	5,209	5,200	—9	106	106
Punjab	25	25	9,313	2,342	29	92	94
Berar	6	6	454	418	—36	75	69
TOTAL	183	183	91,981	95,366	...	...	...
STATE RAILWAY PROVIDENT INSTITUTIONS	11	12	6,625	8,972	2,347	602	748
MILITARY BANKS	160	165	20,447	16,100	—4,347	127	98
POST OFFICE BANKS	5,199	5,499	84,848	122,599	37,751	16	22
GRAND TOTAL	5,553	5,859	203,901	243,037	...	...	...
Increase in 1884-85	...	...	39,136				

Number of depositors in District and Post Office Savings Banks and State Railway Provident Institutions since they were opened.

Provinces.	Number of Accounts.														
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882 83.	1883-84.	1884-85.
India	48	97	162	353	344	713	880	860	1,247	1,517	1,548	1,997	2,332	2,744	3,138
Central Provinces	50	123	203	312	444	532	615	768	711	728	887	1,097	1,124	1,180	1,338
British Burma	97	141	232	236	365	409	447	445	485	519	589	834	948	942	900
Assam	16	110	150	207	283	380	487	634	649	798	1,124	1,306	1,305	1,264	1,357
Bengal	542	1,201	1,815	2,531	3,176	3,861	4,513	5,251	5,401	5,978	7,193	8,309	8,363	8,555	9,002
North-Western Provinces	163	317	555	898	1,301	1,575	1,886	2,126	3,006	3,598	4,501	5,287	5,136	5,209	5,200
Oudh	16	90	198	298	366	439	510	698							
Punjab	103	231	337	488	669	821	978	1,160	1,238	1,564	2,763	2,562	2,310	2,313	2,342
Berar	29	64	94	104	117	202	277	312	303	280	378	488	454	454	418
State Railways	...	...	...	...	...	...	.	...	...	568	4,720	6,331	6,956	6,625	8,972
Post Office Banks	.			...	...	...	..	..	.	...	...	..	39,121	84,848	122,599
TOTAL	1,064	2,374	3,746	5,427	7,065	8,934	10,593	12,254	13,040	15,550	23,697	28,211	68,040	114,134	155,266

Deposits including Interest, Withdrawals and Balances, in the several [illegible] Banks, excluding Berar, from 1857-58 to 31st March 1885. (In thousands of rupees as entered in the Finance and Revenue Accounts.)

YEARS.	DEPOSITS.								WITHDRAWALS.								BALANCES.							
	Presidency Savings Banks.			District Savings Banks.	Post Office Savings Banks.	State Railway Provident Institutions.	Regimental Savings Banks.	Total.	Presidency Savings Banks.			District Savings Banks.	Post Office Savings Banks.	State Railway Provident Institutions.	Regimental Savings Banks.	Total.	Presidency Savings Banks.			District Savings Banks.	Post Office Savings Banks.	State Railway Provident Institutions.	Regimental Savings Banks.	Total.
	Calcutta.	Madras.	Bombay.						Calcutta.	Madras.	Bombay.						Calcutta.	Madras.	Bombay.					
1857-58	12,01	5,45	5,38	...	...	...	...	22,84	8,18	4,12	3,67	...	...	...	...	15,97	16,05	9,39	13,54	...	...	...	...	38,98
1858-59	24,92	8,61	11,34	...	...	...	...	44,87	17,23	5,68	4,92	...	...	...	...	27,83	23,74	12,32	19,96	...	...	...	...	56,02
1859-60	8,15	8,75	11,05	...	...	...	11,04	38,99	25,11	7,71	11,83	...	...	...	15,62	60,27	6,78	13,36	19,18	...	...	...	a17,72	a57,04
1860-61	8,19	7,52	69	...	...	...	16,36	32,76	6,40	8,69	3,64	...	...	...	12,46	31,19	8,57	12,19	16,23	...	...	...	a25,38	a62,37
1861-62	7,00	7,01	5,73	...	...	...	13,71	33,45	7,02	6,82	5,27	...	...	...	15,80	34,91	8,55	12,38	16,69	...	...	...	23,29	60,91
1862-63	8,26	6,25	2,25	...	...	...	15,79	32,55	6,74	5,97	...	...	...	...	15,11	27,82	10,07	12,66	18,94	...	...	...	23,97	65,64
1863-64	7,27	4,34	...	...	...	...	13,14	24,75	8,09	4,87	93	...	...	...	12,29	26,18	9,25	12,13	18,01	...	...	...	24,82	64,21
1864-65	6,85	4,36	7,25	...	...	...	15,17	33,63	7,19	4,91	6,59	...	...	...	17,54	36,23	8,91	11,58	18,67	...	...	...	22,45	61,61
1865-66	8,21	5,02	9,02	...	...	...	15,79	38,04	7,61	4,20	6,36	...	...	...	18,10	36,27	9,51	12,40	21,33	...	...	...	20,14	63,38
1866-67	11,20	6,18	14,35	...	...	...	12,71	44,44	8,83	4,76	5,84	...	...	...	14,35	33,78	11,88	13,82	29,84	...	...	...	18,50	74,04
1867-68	15,58	7,40	13,21	...	...	...	18,72	54,91	10,70	5,58	8,12	...	...	...	16,33	40,73	16,76	15,64	34,93	...	...	...	20,89	88,22
1868-69	21,92	8,96	14,97	...	...	...	18,51	64,36	14,65	6,82	11,51	...	...	...	18,47	51,45	24,63	17,78	38,39	..	...	...	20,93	1,01,13
1869-70	22,95	9,58	16,89	...	...	...	17,08	66,50	20,40	8,63	12,85	...	...	...	17,65	59,53	26,58	18,73	42,43	...	...	..	20,36	1,08,10
1870-71	22,39	9,02	19,79	1,76	...	...	14,45	67,41	19,82	8,94	13,96	28	...	...	17,51	60,51	29,15	18,81	48,26	1,48	...	...	17,30	1,15,00
1871-72	24,01	10,41	21,74	4,22	...	...	14,66	75,64	21,48	8,13	15,21	1,62	...	...	13,46	59,90	31,68	21,09	54,79	4,08	...	...	18,50	1,30,14
1872-73	27,61	10,91	28,90	5,95	...	...	16,53	89,90	23,28	9,20	16,44	2,60	...	...	14,24	65,76	36,01	22,80	67,25	7,43	...	...	20,79	1,54,28
1873-74	25,97	13,07	54,20	7,99	...	...	16,50	1,17,73	27,88	12,81	32,38	3,90	...	...	14,89	91,86	34,10	23,06	89,07	11,52	...	...	22,40	1,80,15
1874-75	13,30	9,23	22,32	10,33	...	...	17,91	73,09	17,43	9,62	22,79	5,51	...	...	16,75	72,10	29,97	22,67	88,60	16,34	...	...	23,56	1,81,14
1875-76	12,45	8,69	23,23	10,95	...	...	18,43	73,75	14,51	7,93	17,97	6,54	...	...	18,39	65,34	27,91	23,43	93,86	20,75	...	...	23,60	1,89,55
1876-77	12,29	8,93	21,87	11,27	...	...	17,43	71,79	13,56	8,80	19,70	7,85	...	...	17,81	67,72	26,64	23,56	96,03	24,17	...	...	23,22	1,93,62
1877-78	11,48	9,04	19,02	14,98	...	...	18,04	72,56	12,55	8,22	23,72	11,44	...	...	17,71	73,64	25,57	24,38	91,33	27,71	...	...	23,55	1,92,54
1878-79	10,70	8,90	16,67	13,68	...	...	17,84	67,79	11,61	10,39	19,40	9,28	...	...	18,41	69,09	24,66	22,89	88,60	32,11	...	...	22,98	1,91,24
1879-80	15,99	10,73	29,38	21,78	...	8	21,66	99,62	12,38	8,73	11,27	10,26	...	5	19,88	62,57	28,27	24,89	1,06,71	43,63	...	3	24,76	2,28,29
1880-81	24,79	18,70	70,06	59,38	...	3,16	28,39	2,04,48	17,74	11,46	21,66	32,66	...	67	27,21	1,11,40	35,32	32,13	1,55,11	70,35	...	2,52	25,94	3,21,37
1881-82	20,48	14,62	62,04	39,71	...	4,83	22,71	1,64,39	21,06	13,95	53,48	37,44	...	2,28	30,28	1,58,49	34,74	32,80	1,63,67	72,62	...	5,07	18,37	3,27,27
1882-83	19,23	10,89	54,21	36,02	44,00	4,53	17,35	1,86,23	20,72	14,34	44,12	35,34	16,03	2,44	18,89	1,51,86	33,25	29,35	1,73,76	73,30	27,97	7,18	16,83	3,61,64
1883-84	17,16	11,66	55,16	34,00	1,05,45	5,72	16,39	2,45,54	20,97	12,79	58,13	34,58	58,42	2,78	18,92	2,06,59	29,44	28,22	1,70,79	72,72	75,00	10,12	14,30	4,00,59
1884-85	16,82	11,43	53,41	35,04	1,69,31	10,62	11,86	3,08,49	17,50	12,10	49,92	32,45	1,10,07	7,55	11,50	2,41,09	28,76	27,55	1,74,28	75,31	1,34,24	13,19	14,66	4,67,99

a Include Balances transferred from War Office.

Statement III.

Classification of Depositors in the District, Railway, and Post Office Banks according to their professions.

Provinces.	Class I, Professional. A Having fixed incomes.	Class I, Professional. B Having variable incomes.	Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite or non-productive.	Total.
District Banks—								
India	518	104	570	65	43	1,460	378	3,138
Central Provinces	652	44	163	41	5	11	422	1,338
British Burma	508	29	110	46	5	15	187	900
Assam	581	51	200	38	14	2	471	1,357
Bengal	4,021	693	719	657	66	67	2,779	9,002
North-Western Provinces and Oudh	2,287	169	1,565	65	29	35	1,050	5,200
Punjab	985	174	296	57	7	15	808	2,342
Berar	199	16	37	7	...	3	156	418
	9,751	1,280	3,660	976	169	1,608	6,251	23,695
State Railway Provident Institutions	6,138	50	1,167	272	...	50	1,295	8,972
Post Office Banks	46,614	6,395	18,058	7,917	2,029	2,206	39,380	122,599
Total 1884-85	62,503	7,725	22,885	9,165	2,198	3,864	46,926	155,266
Total 1883-84	45,908	7,028	18,245	7,590	1,921	2,749	30,693	114,134
Increase in 1884-85	16,595	697	4,640	1,575	277	1,115	16,233	41,132
Percentage of each class in—								
District Banks	41·152	5·402	15·446	4·119	713	6·787	26·381	100
State Railway Provident Institutions	68·413	657	13·007	3·032	...	557	14·434	100
Post Office Banks	38·022	5·216	14·729	6·458	1·655	1·799	32·121	100

Statement IV.

Interest earned during the year and the Balances held at the end of it.

	Interest passed in			Balance held at close of			Average balance in each Bank.		Average balance at credit of each depositor.	
	1883-84.	1884-85.	Difference.	1883-84.	1884-85.	Difference.	1883-84.	1884-85.	1883-84.	1884-85.
Banks open to the Public—										
Presidency Banks—										
Calcutta	1,09,738	1,01,435	—8,303	29,43,920	28,75,730	—68,190	..	...	247	239
Madras (including mofussil treasuries)	95,738	92,565	—2,173	28,21,840	27,54,460	—67,380	...	...	249	248
Bombay (ditto ditto)	6,36,984	6,31,869	5,115	1,70,79,490	1,74,28,470	3,48,980	...	...	370	359
Total	8,42,460	8,25,869	—16,591	2,28,45,250	2,30,58,660	2,13,410	...	...	866	846
District Banks—										
India	19,454	20,587	1,133	5,59,110	6,14,190	55,080	55,911	61,419	204	196
Central Provinces	21,898	20,763	—1,135	5,80,400	5,83,210	2,810	32,244	32,411	491	436
British Burma	8,971	8,127	—844	2,46,980	2,26,050	—20,930	17,641	16,146	263	251
Assam	13,118	14,061	943	3,61,470	4,06,790	45,320	32,861	36,981	288	300
Bengal	95,633	95,756	123	26,42,390	27,18,910	76,520	56,221	57,849	309	302
North-Western Provinces	64,520	66,223	1,703	18,07,570	18,75,300	67,730	36,889	38,271	347	360
Punjab	38,566	38,722	156	10,74,040	11,06,870	32,830	42,962	44,275	464	473
Berar*	7,711	7,345	—366	2,12,870	2,07,642	—5,228	35,478	34,607	469	497
Total	2,69,871	2,71,584	1,713	74,84,830	77,38,962	2,54,132	3,10,207	3,21,959	2,835	2,815
State Railway Provident Institutions	30,688	41,258	10,570	10,11,850	13,18,620	3,06,770	91,986	1,09,968	153	147
Military Banks—										
Bengal	47,351	44,285	—3,066	8,71,080	8,86,170	15,090	9,468	9,136	55	72
Madras	12,941	10,882	—2,059	2,70,230	2,79,420	9,190	7,303	7,354	98	138
Bombay	10,283	11,287	1,004	2,88,830	3,00,200	11,370	9,317	10,006	147	165
Total	70,575	66,454	—4,121	14,30,140	14,65,790	35,650	26,088	26,496	298	375
Post Office Banks—	1,87,217	3,75,207	1,87,990	75,00,100	1,34,24,160	59,24,060	1,442	2,441	88	109
Total	14,00,811	15,80,372	1,79,561	4,02,72,170	4,70,06,192	67,34,022	4,29,723	4,60,864	4,240	4,292
Percentage of increase	...	...	12·8	...	...	16·7	...	...	...	...

* The Berar balances are held in the books of the Comptroller, Hyderabad, and the interest is charged to Berar.

Statement V.

Interest earned and the Balances held by Native and by European and Eurasian Depositors respectively as recorded in the Savings Bank Ledgers.

	Native depositors including accounts of local institutions.						European and Eurasian depositors, including accounts of local institutions.					
	No. of accounts.		Interest.		Balance.		No. of accounts.		Interest.		Balance.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
Banks open to the Public—												
Presidency Banks—												
Calcutta	8,329	8,388	64,230	57,537	16,65,173	16,00,469	3,583	3,628	45,508	43,898	12,78,748	12,75,265
Madras (including mofussil treasuries)	8,098	8,220	64,680	62,801	18,87,848	18,73,893	3,190	2,900	31,058	29,764	8,92,826	8,41,960
Bombay (ditto ditto)	36,503	38,683	5,07,583	5,04,716	1,35,58,281	1,39,17,904	9,617	9,852	1,29,401	1,27,153	35,21,204	35,10,563
District Banks—												
India	2,377	2,779	13,764	14,437	3,77,614	4,41,943	367	359	5,690	6,150	1,80,652	1,71,390
Central Provinces	851	1,056	12,084	13,625	3,84,966	4,38,949	329	282	9,814	7,138	1,94,795	1,43,554
British Burma	437	434	3,489	3,703	1,02,033	96,180	505	466	5,482	4,424	1,44,524	1,29,419
Assam	1,074	1,198	10,730	12,159	2,95,998	3,52,229	190	159	2,388	1,902	65,149	53,747
Bengal	8,033	8,021	84,977	83,076	23,52,251	23,61,326	522	981	10,656	12,680	2,87,107	3,50,427
N.-W. Provinces and Oudh	4,237	4,303	47,757	50,976	13,33,990	14,43,847	972	897	16,763	15,247	4,72,450	4,29,878
Punjab	1,650	1,702	26,206	28,604	7,57,058	8,00,109	663	640	12,360	10,118	3,16,325	3,07,884
Berar *	355	252	4,938	3,899	1,32,470	1,08,014	99	166	2,773	3,446	80,400	99,409
State Railway Provident Institutions	4,940	6,387	13,604	20,487	4,68,798	6,51,796	1,685	2,585	17,084	20,771	5,51,601	6,71,842
Military Banks—												
Bengal	...	...	...	...	...	...	15,672	12,257	47,351	44,285	8,71,080	8,86,170
Madras	...	...	...	...	...	...	2,815	2,022	12,941	10,882	2,70,244	2,79,434
Bombay	...	...	...	...	...	...	1,960	1,821	10,283	11,287	2,88,835	3,00,202
Post Office Banks	76,438	1,09,244	1,59,615	3,11,545	62,41,388	1,11,07,169	8,410	13,355	27,602	63,662	12,73,067	23,34,741
Total	1,53,322	1,90,667	10,13,657	11,67,565	2,95,57,868	3,51,93,828	50,579	52,370	3,87,154	4,12,807	1,06,89,007	1,17,85,885

* The Berar balances are held in the books of the Comptroller, Hyderabad, and the interest is charged to Berar.

Statement VI.

Government Promissory Notes purchased, received and sold or returned on account of Savings Bank Depositors.

Banks.	Notes purchased for depositors.						Notes received from depositors.						Notes sold or returned.						Notes remaining in Comptroller General's custody.					
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
District Banks—																								
India, General	...	1,700	19,700	3,500	45,000	15,500	...	...	...	...	...	...	...	1,700	19,700	3,500	45,000	15,500	...	...	...	...	...	...
Central Provinces	2,700	4,500	4,000	12,100	5,000	21,000	...	...	...	...	...	...	...	...	4,000	12,100	3,500	21,000	2,700	7,200	7,200	7,200	8,700	8,700
British Burma	...	...	1,000	1,000	4,000	500	...	...	...	...	...	...	...	...	1,000	1,000	4,000	500	...	...	...	...	...	...
Assam	...	500	...	...	7,000	3,000	1,500	3,000	...	...	2,000	...	...	...	2,500	1,500	7,000	3,000	1,500	5,000	2,500	1,000	3,000	3,000
Bengal	500	17,500	16,900	56,600	89,400	53,300	...	...	7,000	...	...	...	...	3,800	15,400	54,400	78,100	60,800	500	14,200	22,700	24,900	36,200	28,700
North-Western Provinces and Oudh	500	12,700	14,500	22,700	47,100	17,500	...	14,500	...	...	...	4,000	...	8,500	14,700	33,700	43,100	23,000	500	19,200	19,000	8,000	12,000	10,500
Punjab	...	2,000	8,000	10,000	17,800	22,100	...	1,500	...	...	...	...	...	...	9,500	7,500	14,600	20,600	...	3,500	2,000	4,500	7,700	9,200
Berar	...	...	...	3,600	...	...	...	...	...	...	...	...	...	...	...	3,600	...	...	...	...	...	...	...	...
State Railway Provident Institutions	...	...	3,700	4,000	23,800	6,200	...	...	...	...	...	...	...	...	3,700	3,500	20,300	5,500	...	...	...	500	4,000	4,700
Post Office Banks	...	...	...	8,800	1,78,800	2,94,600	...	...	...	...	16,500	46,500	...	...	...	8,000	1,57,000	2,48,900	...	...	...	800	39,100	1,31,300
Presidency Bank, Calcutta	1,000	...	1,000	...	...	...	1,000	500	20,000	3,500	1,000	7,600	1,000	500	2,500	7,000	3,500	7,500	1,000	1,000	19,500	16,000	13,500	13,600
Total	4,700	38,900	68,800	1,22,300	4,17,900	4,33,700	2,500	19,500	27,000	3,500	19,500	58,100	1,000	14,500	73,000	1,35,800	3,76,100	4,06,300	6,200	50,100	72,900	62,900	1,24,200	2,09,700

Statement VII.

Particulars of District and Post Office Savings Banks combined, on 31st March 1885

Provinces.	Class I Professional. A. Having fixed incomes.	Class I Professional. B. Having variable incomes.	Class II. Domestic.	Class III. Commercial.	Class IV. Agricultural.	Class V. Industrial.	Class VI. Indefinite or Non-productive.	Total.	Interest passed in 1883-84.	Interest passed in 1884-85.	Balance held at close of 1883-84.	Balance held at close of 1884-85.
India General	2,996	247	1,730	286	70	1,572	1,972	8,873	24,849	40,682	7,75,774	14,01,165
Central Provinces	2,225	214	1,508	457	81	98	1,636	6,219	31,506	31,776	9,36,867	9,78,503
British Burma	1,095	101	648	89	5	115	580	2,633	13,090	14,923	4,11,451	4,55,722
Assam	1,556	280	591	114	98	76	1,250	3,965	17,478	22,424	5,36,834	7,12,177
Bengal	16,353	3,629	3,997	1,909	629	484	16,640	43,641	2,65,515	3,04,215	78,86,675	93,90,973
North-Western Provinces and Oudh	10,623	952	6,098	2,969	633	470	8,637	30,382	94,019	1,18,951	29,61,146	37,69,708
Punjab	4,632	480	2,495	558	114	182	2,889	11,350	61,729	78,794	19,24,446	25 59,275
Berar	1,001	141	417	179	35	50	750	2,573	7,711	12,626	2,12,870	4,02,615
Madras	Details not received of the Banks managed by the Madras and Bombay Banks.								1,13,981	1,28,680	35,27,321	40,62,725
Bombay									6,69,670	7,19,589	1,86,22,933	2,04,70,247
Total	40,481	6,044	17,484	6,561	1,665	3,047	34,354	1,09,636	12,99,548	14,72,660	3,77,96,317	4,42,03,110

LEAVE AND APPOINTMENTS.

The 13th January 1886.

No. 154.—Mr. C. W. Hutchinson, Post Master General, Madras, having been granted privilege leave for two months, and Mr. M. Hammick, M.C.S., having been appointed to officiate for him, Mr. Hutchinson made over, and Mr. Hammick received, charge of the said appointment, after noon, on the 31st December 1885.

The 14th January 1886.

No. 182.—Mr. H. S. Groves, having been posted as Assistant Accountant General, Madras, made over charge of the duties of Assistant Accountant General, Bengal, after noon, on the 7th January 1886.

The 15th January 1886.

No. 172.—Mr. C. G. Vansittart, having been posted as Assistant Comptroller General, made over charge of the duties of Assistant Accountant General, North-Western Provinces and Oudh, after noon, on the 5th January 1886, and received charge of the Office of Assistant Comptroller General, before noon, on the 8th January 1886.

CODES.

The 11th January 1886.

No. 138.

CIVIL PENSION CODE.

Page 81.

Section 145.

Insert the following as rule "(m)" under this Section :—

"(m). Service in the Bombay Abkari Police before that force was amalgamated with the Bombay District Police, qualifies."

PENSIONS, &C.

The 13th January 1886.

No. 175.—With reference to Notification No. 3565, dated the 16th October 1885, the Governor-General in Council is pleased to notify that the Secretary of State for India in Council has directed that all notifications and applications on the part of subscribers to, or beneficiaries under, the Bengal Civil Fund, which are required or prescribed by the rules of the said Fund, as existing on the 1st February 1880, shall, on and after the 1st June 1885, be given and made by subscribers or annuitants in England to the Director of Funds at the India Office, and by subscribers or annuitants in India to the Comptroller of India Treasuries.

PAPER CURRENCY.

The 15th January 1886.

No. 222.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st December 1885, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

CIRCLES OF ISSUE.	Whole amount of Notes in circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin	Bullion.	TOTAL.
	R	R	R	R
Calcutta	6,05,12,040	3,01,73,672	17,25,023	3,18,98,695
Allahabad	60,70,430	21,28,790	...	21,28,790
Lahore	79,54,380	25,87,220	...	25,87,220
Bombay	5,24,76,280	3,22,80,407	21,81,088	3,44,61,495
Kurrachee	46,93,625	41,50,695	9,700	41,60,395
Madras	1,38,44,545	52,81,685	5,20,000	58,01,685
Calicut	9,88,210	5,20,585	4,000	5,31,585
Rangoon	54,29,185	1,05,99,900	..	1,05,99,900
TOTAL	15,19,68,675	8,76,32,014	44,40,411	9,20,72,425
Deduct the amount received at Bombay but not paid at Karrachee				1,00,000
NET TOTAL				9,19,72,425
Price paid for Government Securities of the nominal value of R6,25,21,700, held under Section 19 of the Act				5,99,96,250
GRAND TOTAL				15,19,68,675

SEPARATE REVENUE.

STAMPS.

JUDICIAL.

EXEMPTIONS.

The 15th January 1886.

No. 211.—In exercise of the powers conferred by Section 35 of the Court Fees Act, VII of 1870, the Governor-General in Council is pleased to remit the Court Fees payable under the said Act on the following documents furnished to cultivators in British Burma :—

Certified copies of maps showing the holdings of cultivators or of extracts from the Settlement or Supplementary Survey Registers connected therewith.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 15th January, 1886.

APPOINTMENTS.

No. 28.—DIVISIONAL STAFF—

Brigadier-General H. C. Wilkinson, C.B., *h.p.*, to the Divisional Staff of the army temporarily, *vice* Lieutenant-General *Sir* M. A. S. Biddulph, K.C.B., R.A., who has resigned that appointment. Dated 3rd December, 1885.

No. 29.—COMMISSARIAT DEPARTMENT—

In G. G. O. No. 397 of 1885, *for* "from the 9th July, 1885", *read*, from the *8th August*, 1885.

No. 30.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

Mr. Joseph Elias David Ezra, to be Captain, *vice* Captain Blyth, resigned.

To be Lieutenants.

Messrs. Maurice Elias Gubbay and David Aaron Gubbay.

East Indian Railway Volunteer Rifle Corps.

The Reverend Walter Kitchen, to be Honorary Chaplain, *vice* Reverend A. L. Mitchell, who vacates the appointment on transfer.

No. 31.—SUBORDINATE MEDICAL DEPARTMENT—

Senior Apothecary H. C. Hodgkins, of the Subordinate Medical Department, is appointed to the control and general supervision of the Military Pupil Class of the Calcutta Medical College, *vice* Honorary Surgeon W. A. Kidd, retired.

No. 32.—NATIVE ARMY—

1st Bengal Cavalry.

The following direct appointments are made with effect from the 1st October, 1885:—

Sowar Mahomed Abdool Ghaffar, to be Jemadar.

Sowar Mahomed Sayyid Khan, to be Jemadar.

FURLOUGH AND LEAVE.

No. 33.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Major A. H. Turner, Bengal S. C., Wing Commander and 2nd-in-Command, 2nd Punjab Infantry, (p. a.) for one year and 91 days, under rule IX of the regulations of 1868.

Captain W. A. D'O. O'Mealy, Bengal S. C., Squadron Officer, 1st Punjab Cavalry, Adjutant, Behar Light Horse, (p. a.) for one year, under rule I of the regulations of 1875.

Captain E. S. Hill, R.E., Interpreter and Quartermaster, Bengal Sappers and Miners, (p. a) for one year and 182 days, under rule IX of the regulations of 1868.

Captain H. E. S. Abbott, R.E., Executive Engineer, 4th grade, Public Works Department, Punjab, (p. a.) for one year and 182 days, under rule IX of the regulations of 1868.

Surgeon-Major J. W. Johnston, M.D., 19th Bengal Infantry, (m. c.) for one year, under rules IX and XV of the regulations of 1868.

Conductor S. Durrell, Ordnance Department, Bengal Circle, (m. c) for one year, under rule VI of the regulations of 1875.

No. 34.—Lieutenant-Colonel W. Barrow, Bengal S. C., is granted furlough, without pay, for the 9th November, 1885, in extension of that allowed in G. G. O. No. 569 of 1883.

PENSIONS.

No. 35.—Deputy Commissary and Honorary Captain John Henry Sharpe, Commissariat Department, is transferred to the pension establishment, with effect from the 20th November, 1885.

PROMOTIONS.

No. 36.—The following promotions are made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major George Alexander,—30th December, 1885.

Major Thomas Oliver Wingate,—30th December, 1885.

To be Major.

Captain William Henry Salmon,—12th January, 1886.

No. 37.—NATIVE ARMY—

17th Bengal Infantry.

Havildar Gunness Agunhotrie to be Jemadar, *vice* Jemadar Purmessur Pandey, deceased, with effect from 18th November, 1885.

3rd Goorkha Regiment.

Pay Havildar Purtab Khattri to be Jemadar, *vice* Jemadar Daib Singh Kunial, invalided.

Color Havildar Ramchunder Chund to be Jemadar, *vice* Jemadar Sootar Sing Thappa, invalided.

With effect from the 1st November, 1885.

No. 38.—PUNJAB FRONTIER FORCE—

3rd Punjab Cavalry.

Ressaidar Dhyan Singh to be Ressaldar, on augmentation.

Jemadar Hidayat Ali Khan to be Ressaidar, on augmentation; and to be Woordie-Major *vice* Ressaidar and Woordie-Major Hakim Singh, resigned the appointment.

Jemadar Ghulam Ali to be Ressaidar, *vice* Ressaidar Dhyan Singh, promoted.

Kote-Duffadar Burkut Ali to be Jemadar, *vice* Jemadar Hidayat Ali Khan, promoted.

Kote-Duffadar Gurmukh Singh to be Jemadar, on augmentation.

Duffadar Lall Singh to be Jemadar, on augmentation.

Duffadar Feroze Khan to be Jemadar, on augmentation.

With effect from the 18th September, 1885.

5th Goorkha Regiment.

Jemadar Baliram Thapa to be Subadar, Havildar Gajbir Thapa to be Jemadar, *vice* Subadar Debu Goorung, invalided, with effect from the 1st December, 1885.

RESIGNATIONS.

No. 39.—Lieutenant George Whyte Melville Dundas, of the Bengal Staff Corps, Wing Officer, 4th Goorkha Regiment, is permitted to resign the service, with effect from the 15th February, 1886, subject to Her Majesty's approval.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 15th January, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 19th December 1885 and the 15th January, 1886.

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
(Queen's Own) Corps of Guides, Punjab Frontier Force.	Lt.-Colonel R. C. Hutchinson	9th January, 1886.	Rustam.		

Statement of Deposits on account of Estates between the 9th and the 15th January, 1886.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Dunstan Lovell Gill(a)	Lieutenant.	Devonshire Regiment.	23rd October, 1885.	No will found.	R a. p. 651 9 0	...	15th Mar., 1886.

(a) *Next-of-kin*—
Mother—Mrs. Isabel Gill.
Address—Care of Wallace Gill, Esq.
5, Richmond Hill, Bath.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 9th January 1886.

No. 5.—The services of Mr. E. C. Elliot, Assistant Engineer, 1st Grade, State Railways, are, on return from furlough, placed at the disposal of the Director General of Railways.

No. 6.—The Governor-General in Council is pleased to order the following promotions to and in the Classes of Chief and Superintending Engineers, with effect from the forenoon of the 28th December 1885 :—

Names.	From	To	Nature of promotion.
Perkins, Colonel Æ., C.B., Aide-de-Camp to the Queen, R.E.	Chief Engineer, 2nd Class .	Chief Engineer, 1st Class .	Permanent.
Mallet, R. T.	Chief Engineer, 3rd Class, *temporary rank.*	Chief Engineer, 3rd Class .	Special.
Smith, Colonel C. J., R.E. . .	Chief Engineer, 3rd Class, *temporary rank.*	Chief Engineer, 3rd Class .	Permanent, *Supernumerary.*
Bonus, Colonel J., R.E. . .	Chief Engineer, 3rd Class, *temporary rank.*	Chief Engineer, 3rd Class .	Permanent, *Supernumerary.*
Martin, E. J.	Superintending Engineer, 1st Class, sub. *pro tem.* [*Supernumerary.*]	Superintending Engineer, 1st Class.	Permanent, *Supernumerary.*
Cregeen, A. C.	Superintending Engineer, 1st Class, sub. *pro tem.*	Superintending Engineer, 1st Class.	Permanent.
O'Callaghan, F. L., C.I.E. . .	Superintending Engineer, 1st Class, *temporary rank.*	Superintending Engineer, 1st Class.	Sub. *pro tem.*
Browne, Colonel J., C.B., C.S.I., R.E.	Superintending Engineer, 2nd Class.	Superintending Engineer, 1st Class.	Temporary.
Wilson, J. H.	Superintending Engineer, 2nd Class, sub. *pro tem.*	Superintending Engineer, 2nd Class.	Permanent.
Harrison, Major C. W. I., R.E. .	Superintending Engineer, 2nd Class, *temporary rank.*	Superintending Engineer, 2nd Class.	Sub. *pro tem.*
Dowden, Colonel T. F., R.E. .	Superintending Engineer, 3rd Class, sub. *pro tem.*	Superintending Engineer, 2nd Class.	Temporary.
LaTouche, H. C. D. . . .	Superintending Engineer, 3rd Class, sub. *pro tem.*	Superintending Engineer, 3rd Class.	Special.
Walker, F. B.	Superintending Engineer, 3rd Class, *temporary rank.*	Superintending Engineer, 3rd Class.	Sub. *pro tem.*
Buyers, J. W.	Executive Engineer, 1st Grade .	Superintending Engineer, 3rd Class.	Temporary.

The 11th January 1886.

No. 7.—With reference to Public Works Department Notification No. 290, dated 21st October 1885, the grading of the following officers of the North-Western Railway on the State Railway Revenue Establishment, has effect from 1st January 1886:—

Mr. J. M. Rutherford, Class I, Grade 3.

Mr. H. T. Ferguson, Class I, Grade 3.

Mr. E. W. M. Hughes, Class I, Grade 3.

Major M. C. Brackenbury, R.E., Class I, Grade 3.

Mr. G. G. Hiley, Class II.

The 13th January 1886.

No. 8.—Mr. H. M. Mathews, Manager, Burma State Railways, is appointed, as a temporary arrangement, to act, in addition to his own duties, as Chief Engineer and Secretary to the Chief Commissioner, British Burma, in the Public Works Department.

No. 9.—Mr. W. B. Harington, Superintending Engineer, 3rd Class, *temporary rank*, Punjab, reverted to his substantive rank of Executive Engineer, 1st Grade, with effect from the forenoon of the 11th December 1885.

No. 10.—With reference to Public Works Department Notification No. 299 of the 26th October 1885, the services of Major-General H. F. Hancock, R.E., Chief Engineer, 1st Class, are replaced at the disposal of the Government of Bombay, with effect from the date on which he makes over charge of the Office of Director General of Railways to Colonel F. S. Stanton, R.E.

W. S. TREVOR, *Colonel, R.E.,*

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 16, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

	R	a.	p.
Subscription for *Gazette* and Supplement per annum	15	0	0
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Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

In ordering the printing of papers which will subsequently be published in the *Gazette*, instructions should be sent to keep the type standing.

E. J. DEAN,

Publisher, Gazette of India.

NOTICE.

Blank Cheque Book No. 17226 of the Public Works Department having been lost, Treasury Officers are requested not to cash any cheque bearing the number of the Book.

T. G. W. CONCANNON,

for *Engineer-in-Chief,*

Benares-Cuttack & Pooree Railway Surveys.

The 30th December 1885.

No. 1775.—*Account of Revenue and Expenditure of the Government of India for the first five*

N.B.—Amounts are converted into

	REVENUE.	Estimates, 1885-86.	April 1884 to August 1884.	April 1885 to August 1885.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		£	£	£	£	£
I	Land Revenue*	22,864,600	7,681,224	7,969,041	287,817	...
II	Opium	9,025,500	3,551,041	3,687,770	136,729	...
III	Salt	6,400,000	2,572,668	2,626,961	54,293	...
IV	Stamps	3,633,400	1,600,263	1,643,831	43,568	...
V	Excise	4,070,000	1,646,742	1,711,177	64,435	...
VI	Provincial Rates	2,856,800	983,431	1,085,850	102,419	...
VII	Customs	1,175,000	395,522	469,188	73,666	...
VIII	Assessed Taxes	514,900	413,632	410,944	...	2,688
IX	Forest	1,060,100	271,080	275,905	4,825	...
X	Registration	281,800	130,480	143,276	12,796	...
XI	Tributes from Native States	691,300	184,160	178,063	...	6,097
XII	Post Office	1,101,700	440,429	459,790	19,361	...
XIII	Telegraph	540,100	188,860	243,011	54,151	...
XIV	Mint	125,000	49,024	105,745	56,721	...
XV	Law and Justice	595,300	199,126	203,085	3,959	...
XVI	Police	311,600	126,044	120,619	...	5,425
XVII	Marine	176,400	48,279	63,848	15,569	...
XVIII	Education	201,800	75,876	78,684	2,808	...
XIX	Medical	52,600	16,632	17,172	540	...
XX	Scientific and other Minor Departments.	86,100	27,613	18,114	...	9,499
XXI	Interest	659,400	348,922	322,180	...	26,742
XXII	Receipts in aid of Superannuation, &c.	257,700	56,294	64,839	8,545	...
XXIII	Stationery and Printing	54,100	16,086	17,565	1,479	...
XXIV	Miscellaneous	267,700	104,547	112,590	8,043	...
		57,002,900	21,127,975	22,029,248	901,273	...
	Productive Public Works.					
XXV	State Railways (Gross Earnings)	3,841,700	1,390,612	1,610,027	219,415	...
	East Indian Railway (Gross Earnings).	4,550,000	1,764,489	1,954,684	190,195	...
	Eastern Bengal Railway (Gross Earnings).	550,000	...	173,835	173,835	...
XXVI	Guaranteed Railways (Net Traffic Receipts).	3,360,000	2,178,716	2,291,471	112,755	...
XXVII	Irrigation and Navigation (Direct Receipts).	874,700	492,075	355,042	...	137,033
	Unproductive Public Works.					
XXIX	State Railways	148,400	86,099	113,541	27,442	...
XXX	Subsidized Railways	...	...	...	...	...
	Southern Mahratta Railway	100,000	5,799	28,617	22,818	...
XXXI	Irrigation and Navigation	135,400	48,183	44,776	...	3,407
XXXII	Military Works	40,800	12,794	14,164	1,370	...
XXXIII	Civil Buildings, Roads, and Services	474,600	200,250	174,396	...	25,854
XXXIV	Army	814,000	279,377	306,415	27,038	...
XXXV	Military Operations in North-West Frontier.	...	...	9,843	9,843	...
		71,892,500	27,586,369	29,106,059	1,519,690	...
	England, including Army, Public Works, &c.	197,900	124,577	79,566	...	45,011
	GRAND TOTAL	72,090,400	27,710,946	29,185,625	1,474,679	...

* Includes Land Revenue due to Irrigation, which cannot be separated in the Monthly Accounts.

THE TREASURY,

Calcutta, the 8th January 1886.

months of the year 1885-86, as compared with the corresponding period of 1884-85.

sterling at R10 to the pound sterling.

	EXPENDITURE.	Estimates, 1885-56.	April 1884 to August 1884.	April 1885 to August 1885.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		£	£	£	£	£
1	Interest on Ordinary Debt*	3,800,000	1,655,404	1,710,806	55,402	...
2	Do. on other Obligations	411,000	80,322	68,777	...	11,545
3	Refunds and Drawbacks	224,400	80,062	110,179	30,117	...
4	Assignments and Compensations	1,248,500	368,825	372,231	3,406	...
5	Land Revenue	3,443,800	1,336,873	1,345,876	9,003	...
6	Opium (including cost of production)	2,473,700	2,291,681	2,293,680	1,999	...
7	Salt (do. do.)	492,300	198,875	179,537	...	19,338
8	Stamps	84,800	38,832	37,178	...	1,654
9	Excise	123,500	39,694	51,852	12,158	...
10	Provincial Rates	113,500	22,482	21,337	...	1,145
11	Customs	133,200	58,447	53,902	...	4,545
12	Assessed Taxes	13,400	5,772	5,386	...	386
13	Forests	725,300	238,267	237,685	...	582
14	Registration	181,100	74,602	79,688	5,086	...
15	Post Office	1,161,300	446,802	486,675	39,873	...
16	Telegraph	607,900	203,491	216,441	12,950	...
17	Mint	77,500	31,664	41,403	9,739	...
18	General Administration	1,335,700	538,991	564,910	25,919	...
19	Law and Justice	3,437,500	1,355,872	1,369,215	13,343	...
20	Police	2,855,700	1,124,328	1,144,975	20,647	...
21	Marine (including River Navigation)	365,800	128,484	139,925	11,441	...
22	Education	1,291,900	459,402	470,946	11,544	...
23	Ecclesiastical	169,700	67,294	67,261	...	33
24	Medical	760,400	292,575	296,021	3,446	...
25	Political	629,800	196,630	585,574	388,944	...
26	Scientific and other Minor Departments	477,900	211,988	215,377	3,389	...
27	Territorial and Political Pensions	654,900	264,263	262,178	...	2,085
28	Civil Furlough and Absentee Allowances	5,200	8,231	1,188	...	7,043
29	Superannuation Allowances and Pensions	763,400	367,780	386,230	18,450	...
30	Stationery and Printing	374,000	144,988	153,473	8,485	...
31	Miscellaneous	263,700	114,117	118,264	4,147	...
32	Famine Relief	33,090	176	4,486	4,310	...
33	Protective Works—Railways	500,000	424,196	...	...	424,196
34	Do do Irrigation	287,300	81,624	72,965	...	8,659
35	Reduction of Debt	679,700	...	...	...	...
49	Exchange on transactions with London	3,573,600	1,238,336	614,305	...	624,031
		33,774,400	14,191,370	13,779,926	...	411,444
	Productive (Public Works.					
36	State Railways (Working Expenses)	2,270,500	817,921	914,024	96,103	...
	East Indian Railway (Working Expenses	1,826,500	863,283	697,052	...	166,231
	Eastern Bengal Railway ditto	232,500	...	119,287	119,287	...
37	Guaranteed Railways (Surplus Profits, Land and Supervision)	516,000	63,968	38,907	...	25,061
38	Irrigation and Navigation (Working Expenses)	593,100	233,972	238,135	4,163	...
39	Charges in respect of Capital— Guaranteed Railways Interest	4,400	6,966	2,291	...	4,675
	Unproductive Public Works.					
40	State Railways (Capital Account)	398,000	55,937	99,039	43,102	...
41	Do. (Working & Maintenance)	119,900	64,790	61,009	...	3,781
42	Subsidized Railways	39,800	15,407	9,349	...	6,058
	Southern Mahratta Railway	80,300	50,508	25,016	...	25,492
43	Frontier Railways	100,000	18,412	...	...	18,412
44	Irrigation and Navigation	706,100	269,913	271,431	1,518	...
45	Military Works	1,088,300	320,261	287,564	...	32,697
46	Civil Buildings, Roads, and Services	4,040,600	1,259,607	1,187,867	...	71,740
47	Army	12,161,500	4,895,623	5,054,271	158,648	...
48	Military operations in N.-W. Frontier	..	...	1,315,894	1,315,894	...
		57,951,900	23,127,938	24,101,062	973,124	...
	England, including Army, Public Works, Guaranteed Interest, &c.	14,354,600	6,725,314	6,425,068	...	300,246
		72,306,500	29,853,252	30,526,130	672,878	...
	Productive Public Works—Capital Expenditure.					
	In India—					
50	State Railways	1,900,600	643,129	1,386,444	743,315	...
	East Indian Railway	340,000	54,292	126,622	72,330	...
	Eastern Bengal Railway	132,100	...	48,603	48,603	...
51	Irrigation and Navigation	813,700	228,000	252,342	24,342	...
	In England—					
	State Railways	862,100	1,307,680	422,796	...	884,884
	East Indian Railway	...	167,670	...	...	167,670
	Eastern Bengal Railway	350,900	...	...	...	...
	Irrigation and Navigation	6,000	260	3,572	3,312	...
		4,405,400	2,401,031	2,240,379	...	160,052
	GRAND TOTAL	76,711,900	32,254,283	32,766,509	512,226	...

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Offg. Comptroller General.

ACCOUNTANT GENERAL'S OFFICE, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Statement of the Monthly Accounts of the several Branches of the Public Works Department received in the Office of the Accountant General, Public Works Department, up to the 7th January 1886.

Public Works (Buildings and Roads and Military Works Branch) and Telegraph.

Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.
1	Port Blair	Oct. 1885	Dec. 17, 1885
2	Rajputana	Do. „	Do. 18, „
3	Punjab Military Works Branch	Do. „	Do. 21, „
5	Coorg Madras North-Western Provinces and Oudh.	Do. „	Do. 23, „
8	Bombay Central Provinces Central India	Do. „	Jan. 2, 1886
11	Hyderabad (Imperial) Hyderabad (Assigned Districts).	Do. „	Do. 4, „
13	British Burma	Do. „	Do. 5, „
14	Bengal	Sept. „	Dec. 7, 1885
15	Assam	Do. „	Do. 8, „

Irrigation.

Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.
1	Rajputana	Oct. 1885	Dec. 15, 1885
2	Punjab	Do. „	Do. 21, „
3	Madras	Do. „	Do. 23, „
4	North-Western Provinces and Oudh.	Do. „	Do. 24, „
5	Bombay	Do. „	Jan. 2, 1886
6	Bengal British Burma	Do. „	Do. 5, „

Telegraph Department.

1	Indo-European	Sept. 1885	Dec. 17, 1885
2	Indian	Do. „	Do. 24, „
3	General	Do. „	Jan. 2, 1886

Guaranteed Railways.

1	State Railway Stores Branch.	Oct. 1885	Dec. 15, 1885
2	North-Western Provinces and Oudh. Punjab	Do. „	Do. 21, „
4	Bombay	Do. „	Do. 22, „
5	Madras	Do. „	Do. 23, „
6	Bengal Central Provinces	Sept. „	Do. 8, „

State Railways (Capital).

Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.
1	Amritsar-Pathankot	Oct. 1885	Dec. 12, 1885
2	Punjab Provincial Surveys State Ry. Stores Branch	Do. „	Do. 15, „
4	Cawnpore-Achneyra	Do. „	Do. 18, „
5	Dhond and Manmad N.-W. P. and Oudh Subsidised. Nalhatti Punjab Northern Sindh-Sagar Wardah Coal	Do. „	Do. 21, „
11	Bombay Railway Surveys Sindh-Pishin	Do. „	Do. 22, „
13	Indus Valley Madras Railway Surveys	Do. „	Do. 23, „
15	Bengal & North-Western Jhansi-Manikpur Nagpur-Chhatisgarh Nagpur-Bengal Belaspur-Etawah Sutlej Bridge Division Tirhoot	Do. „	Do. 24, „
22	Bhopal British Burmah Cuddapah-Nellore Dacca-Mymensing Eastern-Bengal Kaunia-Dhurla Southern-Mahratta Umaria Colliery	Do. „	Jan. 2, 1886
30	Assam Railway Surveys Assam Subsidised Rys. Holkar Northern Bengal N.-W. P. and Oudh Provincial Rys. Rewari-Ferozepore Chirra Punji Mt.	Do. „	Do. 4, „
37	Ranighat-Bhagwangola Rajputana-Malwah	Do. „	Do. 5, „
39	Bengal Central	Sept. „	Dec. 7, 1885
40	Bengal Provincial Surveys	Do. „	Do. 10, „
41	Jorhat	Do. „	Do. 11, „
42	East Indian	Do. „	Do. 24, „
43	Bellary-Kistna	Aug. „	Do. 5, „
44	Patna-Gya Sindia Ghazipur-Dildarnagar	Do. „	Do. 17, „
47	Sind-Pishin (N. Section)	Do. „	Do. 21, „
48	Bassein-Henzada	July „	Oct. 3, „

State Railways (Revenue).

Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.
1	Amritsar-Pathankot	Oct. 1885	Dec. 12, 1885
2	Bareilly-Pillibhit Punjab Northern	Do. „	Do. 21, „
4	Cawnpore-Achneyra	Do. „	Do. 22, „
5	Nalhatti Nagpur-Chhattisgarh Wardah Coal	Do. „	Do. 24, „
8	Bhopal British Burmah Eastern Bengal Indus Valley Kaunia-Dhurla Northern Bengal Southern Mahratta Umaria-Colliery	Do. „	Jan. 2, 1886
16	Dacca-Mymensing	Do. „	Do. 4, „
17	Rajputana-Malwah Tirhoot Bengal Administrative Charges.	Do. „	Do. 5, „
20	Jorhat	Sept. „	Dec. 16, 1885
21	East Indian	Do. „	Do. 24, „

Foreign States.

Railways—Capital.

1	Bhavnagar-Gondal	Oct. 1885	Dec. 22, 1885

Railways—Revenue.

1	Khamgaon Amraoti	Oct. 1885	Dec. 21, 1885
2	Bhavnagar-Gondal	Do. „	Do. 23, „

FORT WILLIAM,
The 14th January 1886.

A. FILGATE, *Lieut.-Colonel, R.E.,*
Accountant General, P. W. Dept.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Calcutta, the 31st December 1885.

No. 28.—The services of the undermentioned Hospital Assistants of the Military Establishment are placed permanently at the disposal of the Agent, Governor General, for Rajputana for civil employment in that Province, with effect from the dates specified against their names :—

Second Grade Hospital Assistant No. 173, Mubesh Pershad,—14th November 1885.

Second Grade Hospital Assistant No. 493, Desoo Ram,—1st October 1885.

Second Grade Hospital Assistant No. 245, Brig Mohun Lall,—4th October 1885.

Third Grade Hospital Assistant No. 304, Hur Sahoy,—11th October 1885.

Third Grade Hospital Assistant No. 381, Mukand Singh,—31st October 1885.

Third Grade Hospital Assistant No. 400, Shib Ditta,—24th September 1885.

Third Grade Hospital Assistant No. 463, Bromanund,—30th September 1885.

Third Grade Hospital Assistant No. 473, Myia Singh,—5th October 1885.

Second Grade Hospital Assistant No. 103, Jowala Pershad,—31st December 1885.

Third Grade Hospital Assistant No. 382, Hurdeo Pershad,—31st December 1885.

Third Grade Hospital Assistant No. 496, Chunda Singh,—31st December 1885.

Third Grade Hospital Assistant No. 500, Futteh Mohomed,—31st December 1885.

Third Grade Hospital Assistant No. 521, Geyan Chund,—31st December 1885.

A. BARCLAY, M.B.,
for *Surgeon-General with the Govt. of India.*

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 15th January 1886.

No. 530.—The following promotions are made, with effect from the 22nd October 1885, *vice* Mr. J. McGill, Deputy Superintendent, 4th Grade, retired :—

Mr. G. H. Cooke, Officiating Deputy Superintendent, 4th Grade, is confirmed in that Grade.

Lieutenant W. H. Pollen, R.E., Assistant Superintendent, 1st Grade, *sub. pro tempore*, is confirmed in that grade.

No. 531.—The following promotions are made, with effect from the 26th October 1885, *vice* Mr. H. B. Talbot, Officiating Deputy Superintendent, 3rd Grade, retired :—

Mr. E. J. Jackson, Officiating Deputy Superintendent, 4th Grade, is confirmed in that grade.

Lieutenant G. B. Hodgson, S.C., Officiating Assistant Superintendent, 1st Grade, is confirmed in that grade.

No. 532.—The following temporary promotions are made, with effect from the 26th October 1885 :—

Lieutenant-Colonel H. S. Hutchinson, S.C., Deputy Superintendent, 4th Grade, to officiate as Deputy Superintendent, 3rd Grade.

Mr. F. W. Kelly, Assistant Superintendent, 1st Grade to officiate as Deputy Superintendent, 4th Grade.

No. 533.—Mr. E. J. Jackson, Deputy Superintendent, 4th Grade, Survey of India, having proceeded on subsidiary leave, on the afternoon of the 4th November 1885, preparatory to availing himself of the furlough granted in Revenue and Agricultural Department Notification No. 483—9-7*S.*, dated 2nd October 1885, the following temporary promotion is made, with effect from the same date :—

Lieutenant H. M. Jackson, R.E., Assistant Superintendent, 1st Grade, to officiate as Deputy Superintendent, 4th Grade.

No. 534.—Major G. Strahan, R.E., Deputy Superintendent, 1st Grade, Survey of India, having returned from furlough on the forenoon of the 13th November 1885, the following reversions will take effect from the same date :—

Major C. Strahan, R.E., Officiating Deputy Superintendent, 1st Grade, to revert to his substantive appointment of Deputy Superintendent, 2nd Grade.

Major T. H. Holdich, R.E., Officiating Deputy Superintendent 2nd Grade, *attached to the Afghan Boundary Commission*, to revert to his substantive appointment of Deputy Superintendent, 3rd Grade.

Lieutenant-Colonel J. Waterhouse, S.C., Officiating Deputy Superintendent, 2nd Grade, to revert to his substantive appointment of Deputy Superintendent, 3rd Grade.

Lieutenant-Colonel H. S. Hutchinson, S.C., Officiating Deputy Superintendent, 3rd Grade, to revert to his substantive appointment of Deputy Superintendent, 4th Grade.

Lieutenant H. M. Jackson, R.E., Officiating Deputy Superintendent, 4th Grade, to revert to his substantive appointment of Assistant Superintendent, 1st Grade.

No. 535.—Lieutenant-Colonel W. Barron, S.C., Deputy Superintendent, 2nd Grade, Survey of India, having returned from furlough on the forenoon of the 16th November 1885, the following reversions will take effect from the same date :—

Lieutenant-Colonel W. F. Badgley, S.C., Officiating Deputy Superintendent, 2nd Grade, to revert to his substantive appointment of Deputy Superintendent, 3rd Grade.

Major E. H. Steel, S.C., Officiating Deputy Superintendent, 3rd Grade, to revert to his substantive appointment of Deputy Superintendent, 4th Grade.

Mr. F. W. Kelly, Officiating Deputy Superintendent, 4th Grade, to revert to his substantive appointment of Assistant Superintendent, 1st Grade.

No. 536.—The following promotion is made, from the forenoon of the 1st October 1885, *vice* Mr. D. J. Collins, Assistant Surveyor, 2nd Grade, retired :—

Mr. A. Ewing, Assistant Surveyor, 3rd Grade, to be Assistant Surveyor, 2nd Grade.

No. 537.—The following promotion is made *vice* Mr. P. A. Peters, Assistant Surveyor, 2nd Grade, seconded on transfer under the Straits Settlement Government, with effect from the 30th October 1885 :—

Mr. M. Gastand, Assistant Surveyor, 3rd Grade, to be Assistant Surveyor, 2nd Grade.

No. 538.—The following promotions are made, with effect from the forenoon of the 15th November 1885, *vice* Mr. A. D. Smart, Surveyor, 2nd Grade, retired :—

Mr. M. J. Ogle, Surveyor, 3rd Grade, to be Surveyor, 2nd Grade.

Mr. W. C. Price, Surveyor, 4th Grade, to be Surveyor, 3rd Grade.

G. C. DEPRÉE, *Colonel, S.C.,*
Surveyor General of India.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 12th January 1886.

No. 112.—Colonel M. G. Gerard, C.B., Squadron Commander, 1st Regiment, Central India Horse, returned from the one hundred and twenty days' leave on private affairs granted in Foreign Department Notification No. 1889 G., dated 2nd September 1885, and resumed charge of his duties on 13th December 1885.

By Order,

L. S. NEWMARCH,

for *1st Asst. Agent to the Govr. Genl. for Central India.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 6th January 1886.

No. 3-328 *V.*—Captain C. W. Ravenshaw, Assistant Commissioner, Merwara, is invested with the powers of a Magistrate of the 1st Class, as described in Section 32, Act X of 1882 (Criminal Procedure Code), and with the additional powers under Sections 110, 133, 143, 144, 174, 186, 191, 260, and 524 of the said Act, to be exercised within the limits of the Merwara District.

By Order,

E. G. COLVIN,

for *1st Asst. to the Agent to the Govr. Genl.*

The 7th January 1886.

No. 10-327.—Rai Bahadur Pandit Bhag Ram, Judicial Assistant, is granted privilege leave for two months, with effect from the 10th January 1886, or such subsequent date as he may avail himself of the same.

No. 11-190 *II.*—Mr. H. E. J. Fitzpatrick, Extra Assistant Commissioner and Treasury Officer, Ajmere, is appointed to officiate as Judicial Assistant, *vice* Rai Bahadur Pandit Bhag Ram.

No. 12-190 *II.*—Pandit Jia Lal, Superintendent, *pro tem.*, of the Commissioner's Office, is appointed to officiate as Extra Assistant Commissioner and Treasury Officer, Ajmere, *vice* Mr. H. E. J. Fitzpatrick.

Pundit Jia Lal is invested with the powers of a Magistrate of the 2nd Class as described in Section 32, Act X of 1882 (Criminal Procedure Code), and is further specially empowered, under the last clause of the said section, to pass sentence of whipping.

By Order,

C. HERBERT,

for *1st Asst. to the Agent to the Govr Genl.*

CHIEF COMMISSIONER OF AJMERE-MERWARA IN THE P. W. DEPT.

NOTIFICATION.

Camp Nusseerabad, the 12th January 1886.

No. 12 *S.*—A new Regulation for the administration of municipal affairs in Ajmere being under consideration by the Government of India, the Chief Commissioner is pleased, under Section 6 of the Act now in force (North-West Province Act XV of 1873), to reappoint temporarily until further orders the members of the present Committee who have consented to serve for a further period after the expiration, on 5th February 1886, of the term for which they were originally appointed.

Accordingly it is hereby notified that from and after the 5th February 1886 and until further orders, the Ajmere Municipality will consist of the following gentlemen :—

For the City.

1. Rai Seth Samir Mal, Vice-President.
2. Rai Seth Chand Mal.
3. Rai Bahadoor Seth Mul Chand.
4. Munshi Balmukund Dass.
5. Mir Shafi Husein.
6. Seth Sobhag Mal.
7. Seth Ghisu Lal.
8. Mir Nizam Ali.
9. Sheikh Elahi Baksh.
10. Munshi Bansi Dhar.
11. Babu Panchanand Chatterjee.
12. Munshi Hazari Mal, Secretary.

Suburban Members.

1. Revd. Dr. J. Husband, President.
2. Major W. Loch.
3. A. E. Lowrie, Esq.
4. T. Harris, Esq.

For the Railway Settlement.

1. B. W. Blood, Esq.
2. J. Hogan, Esq.
3. J. Bell, Esq.
4. J. Conder, Esq.

Ex-Officio Members.

1. The Chief Superintendent of Telegraphs.
2. The Principal, Government College.
3. The Chaplain of Ajmere.
4. Tehsildar of Ajmere.

By Order

WM. G. CUMMING, *Major, R.E.*,

Offg. Secy. to the Chief Commr., Ajmere-Merwara, in the P. W. Dept.

RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 4th January 1886.

No. 11.—The following rules to regulate the qualification, admission, enrolment, suspension, and dismissal of Advocates and Pleaders in

the Civil and Military Station of Bangalore, having been sanctioned by the Government of India, are published for general information, in supersession of those published with the Notification by the Chief Commissioner of Mysore, No. 273, dated 18th February 1879:—

1. Except as provided in the Codes of Civil and Criminal Procedure, or in any other law for the time being in force, no person shall appear, plead or act for another in any Court in the Civil and Military Station of Bangalore, unless he has been enrolled as an Advocate or Pleader under these rules:

Provided that any person accused before any Criminal Court of an offence may, with the permission of the Court, but not otherwise, appoint any person to assist him in his defence:

Provided further that any person, ex-officio or otherwise, authorized to act for Government in respect of any judicial proceeding, may make, and do appearances, acts, and applications, within the scope of his authority on behalf of Government.

2. Advocates duly enrolled under the provisions of these rules shall be entitled to appear, plead and act in the Court of the Resident in Mysore and in all Courts in the Civil and Military Station of Bangalore subordinate thereto, whether Civil or Criminal.

3. There shall be two grades of Pleaders, *viz.*, Pleaders of the 1st grade and Pleaders of the 2nd grade.

4. Pleaders of the 1st grade shall be entitled to appear, plead and act in all the Courts in the Civil and Military Station of Bangalore, whether Civil or Criminal, except the Court of the Resident in Mysore.

5. Pleaders of the 2nd grade shall be entitled to appear, plead and act in the Courts of all Magistrates in the Civil and Military Station of Bangalore, and in any Civil Court that may be established in the said station subordinate to the Court of the District Judge.

6. The following persons are qualified for admission as Advocates of the Court of the Resident in Mysore:—

(*a*) Any person who has been enrolled as and is an Advocate under the Advocates and Pleaders' Rules, dated 18th February 1879.

(*b*) Any person who has been enrolled as and is an Advocate of the Chief Court of Mysore under the Mysore Legal Practitioners' Regulation III of 1884.

(*c*) Any Barrister of any of the Inns of Court in England or Ireland, or any Member of the Faculty of Advocates in Scotland.

(*d*) An Advocate, Vakil or Attorney of any of the High Courts of Judicature in British India.

(*e*) Any person who has obtained the degree of Master of Laws or Bachelor of Laws in any British or Indian University, or who has passed the examination prescribed by the High Court of Madras for Pleaders of the 1st grade, and who produces a certificate of respectability and of good moral conduct.

7. The following persons are qualified for admission as Pleaders of the 1st grade:—

(*a*) Any person who has been enrolled as and is a Pleader of the 1st grade, under the Advocates and Pleaders' Rules, dated 18th February 1879.

(*b*) Any person who has been enrolled as and is a Pleader of the 1st grade in Mysore, under the Mysore Legal Practitioners Regulation III of 1884.

8. The following persons are qualified for admission as Pleaders of the 2nd grade:—

(*a*) Any person who has been enrolled as and is a Pleader of the 2nd grade under the Advocates and Pleaders' Rules, dated 18th February 1879.

(*b*) Any person who has been enrolled as and is a Pleader of the 2nd grade in Mysore under the Mysore Legal Practitioners' Regulation III of 1884.

(*c*) Any person who has passed the examination prescribed from time to time by the Chief Court of Mysore for Pleaders of the 2nd grade.

9. Every person duly qualified under Rule 6, 7 or 8 may apply to the Court of the Resident in Mysore to be admitted under these rules as an Advocate or as a Pleader of the first or of the second grade, as the case may be. The application shall be accompanied by certificates proving the qualifications of the applicant under these rules.

Provided that no person who has now been allowed to practise in the Courts of the Civil and Military Station of Bangalore, shall be allowed to continue practising in the said Courts after three months from the date of the promulgation of these rules, unless he has been admitted by the Resident in Mysore under these rules.

The Resident in Mysore may, *if he think fit*, grant the application, and on the application being granted, the name of the Advocate or of the Pleader of the 1st or 2nd grade, shall be entered in the roll of Advocates or Pleaders, which shall be kept in the Court of the Resident, and an extract from the roll shall be furnished to the applicant, and to the Court or Courts in which he is authorized to practise.

10. The Resident in Mysore may suspend or dismiss any Advocate or Pleader enrolled under the foregoing rules, who is convicted of any criminal offence implying a defect of character, which unfits him to be an Advocate or Pleader, or who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty.

11. If any Advocate or Pleader practising in the Resident's Court or in any Court subordinate thereto, is charged in such Court with fraudulent or grossly improper conduct in the discharge of his professional duty, the Judge of the Court shall cause a formal charge to be drawn up, set-

ting forth concisely and exactly the alleged misconduct, and shall send a copy of the charge to the said Advocate or Pleader, and also a notice that on a day to be therein appointed, such charge will be taken into consideration. Such copy and notice shall be served upon the Advocate or Pleader at least 10 days before the day so appointed. On such day, or any subsequent day to which the enquiry may be adjourned, the Court shall receive and record all evidence properly adduced in support of the charge or by the Advocate or Pleader, and shall proceed to adjudicate upon the charge.

12. If the Judge is the Judge of the Court subordinate to the Resident's Court, and he finds the charge established, and considers that the Advocate or Pleader should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and shall report the same to the Resident's Court, and that Court shall proceed to acquit, suspend or dismiss the Advocate or Pleader.

13. Such report, when made by the Judge of any Court subordinate to the District Court, or by any Magistrate subordinate to the District Magistrate, shall be submitted through the District Judge or through the District Magistrate, as the case may be, who shall append to the report any remarks that he may think necessary and an expression of his own opinion of the case.

14. The District Judge or the District Magistrate may, pending the investigation and orders of the Resident's Court, suspend any Pleader charged before him or before any Court or Magistrate subordinate to him.

15. The Resident's Court, in any case in which an Advocate or Pleader has been acquitted otherwise than by an order of its own, may call for the record and pass such order thereon as it may deem fit.

16. The Resident's Court may also direct that any charge preferred against an Advocate or Pleader in any Court subordinate to it, shall be transferred for adjudication to itself or to any other Court of equal or superior grade to that in which the charge is preferred.

17. The suspension of any Advocate or Pleader shall be noted in the roll of Advocates or Pleaders in the Resident's Court, and notice thereof shall be sent to all Courts subordinate to that Court.

18. The name of any Advocate or Pleader dismissed under the foregoing provisions shall be struck off the roll of Advocates or Pleaders in the Resident's Court, and notice thereof shall be sent to all Courts subordinate to that Court.

The 5th January 1886.

No. 17.—The following list of Court holidays for the Civil and Military Station of Bangalore for the year 1886, having been approved by the Officiating Resident in Mysore, is hereby published for general information :—

These days shall accordingly be observed as close holidays by the Civil Court, Civil and Military Station of Bangalore :—

List of Holidays.

January 1st to 3rd, both days inclusive.	Christmas holidays.
January 12th and 13th . .	Pongal.
March 4th	Sivarathri.
March 10th	H. H. the Maharajah's Birthday and Ash Wednesday.
March 19th	Holy feast.
March 25th	H. H. the Maharajah's Installation day.
April 5th	Gentu New year's day.
April 12th	Shreeramanavami.
April 22nd to 27th, both days inclusive.	Easter holidays.
April 28th to 8th June, both days inclusive.	Annual recess of six weeks.
June 12th	H. H. the Prince's Birthday.
August 14th	Shravani.
September 1st and 2nd . .	Gauri and Ganesha.
September 27th . . .	Mahalaya Amavadasi.
September 28th . . .	Commencement of Dasara.
October 6th	Mahanavami.
October 7th	Vijayadasami.
October 26th	Dipavali.
October 28th	Balipadyami.
November 9th	Prince of Wales' Birthday.
December 23rd to 31st, both days inclusive.	Christmas holidays.

All Sundays in the year.

NOTE.—The Ananthachathurdasi festival is omitted, as it falls on a Sunday. Empress' Birthday and Ascension Day are also omitted, as they occur during the Annual Recess.

By Order,
J. H. NEWILL, *Major,*
Assistant to the Resident.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 8th January 1886.

No. 1.—Captain J. E. Dickie, R.E., Assistant Engineer, 1st Grade, officiated as Executive Engineer of the Morar Division, Military Works, from the 7th to the 27th October 1885, inclusive, during the absence of Captain J. Kellie, R.E., on privilege leave.

J. J. McLEOD INNES, *Colonel, R.E.,*
Inspector General, Military Works.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.—ESTABLISHMENT.

Calcutta, the 12th January 1886.

No. 2.—With reference to Public Works Department Notification No. 2, dated 6th January 1886, Messrs. M. M. C. Murzban and T. G. Acres, Superior Revenue Establishment of State Railways, Traffic Department, Candidate Class, are posted to the North-Western Railway.

The 13th January 1886.

No. 3.—Mr. G. Cowper, Executive Engineer, 4th Grade, is granted furlough for one year with the usual subsidiary leave, with effect from such date as he may be permitted to avail himself of the same.

The 14th, January 1886.

No. 4.—In supersession of Director General's Notification No. 172, dated the 29th December 1885, Mr. J. Tait, Executive Engineer, 3rd Grade, sub. *pro tem.*, is posted to the Sind-Sagar State Railway.

H. F. HANCOCK, *Major-Genl., R.E.,*
Offg. Director General of Railways.

Report of a Deserter from the 1st Battalion, North Lancashire Regiment of Foot, dated at Camp Harnai, this 2nd day of January 1886.

Number, Rank, and Name.—No. 348, Private James Graham.
Age,—28 years 7 months.
Size,—5 feet 4¾ inches.
Colour of—
Complexion, fresh; Hair, light brown; Eyes, blue.
Date of Desertion,—15th December 1885.
Place of Desertion,—Karachi.
Date of Enlistment,—28th November 1881.
At what Place Enlisted,—Preston.
Parish and County in which Born,—Preston, Lancashire.
Marks,—Scar from cut on back of hand.
Trade,—Joiner.
Coat or Jacket,— } Regimentals.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—
Under 5 years' service.

F. G. BERKELEY, *Col. & Lt.-Col.,*
Comdg. 1st Battn., N. L. Regt.

Report of a Deserter from the 1st Battalion Suffolk Regiment of Foot, dated at Roorkee, this 6th day of January 1886.

Number, Rank, and Name,—No. 1 S.R—466, Private Thomas Oakes.
Age,—22 years 11 months.
Size,—5 feet 7 inches.
Colour of—
Complexion, fair; Hair, light brown; Eyes, grey.
Date of Desertion,—2nd January 1886.
Place of Desertion,—Roorkee.
Date of Enlistment,—15th February 1883.
At what Place Enlisted,—Eye, Suffolk.
Parish and County in which Born,—Gislingham, Eye, Suffolk.
Trade,—Labourer
Coat or Jacket,— } Hospital winter clothing.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—Left Hospital about 3 A.M.
Under 3 years' service.

J. R. GLASGOW, *Major,*
Comdg. 1st Battn., Suffolk Regt.

Report of a Deserter from the 1st Battalion Worcestershire Regiment of Foot, dated at Karachi, this 6th day of January 1886.

Number, Rank, and Name, No. 598, Private Albert Hall *alias* Benjiman Brown.
Age,—23 years 8 months.
Size,—5 feet 6 inches.
Colour of—
Complexion, sallow; Hair, dark brown; Eyes, hazel.
Date of Desertion,—1st January 1886.
Place of Desertion,—Karachi.
Date of Enlistment,—30th October 1883.
At what Place Enlisted,—Worcester.
Parish and County in which Born,—Oldbury, Dudley, Worcestershire.
Marks,—Scar on left leg.
Trade,—Bill-poster.
Coat or Jacket,— } Regimentals.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—
Under 3 years' service.

F. C. RUXTON, *Colonel,*
Comdg. 1st Battn., Worcestershire Regt.

Report of a Deserter from the 1st Battalion, Worcestershire Regiment of Foot, dated at Karachi, this 6th day of January 1886.

Number, Rank, and Name, No. 764, Private Benjamin Walton.
Age,—21 years 2 months.
Size,—5 feet 5¾ inches.
Colour of—
Complexion, fresh; Hair, dark brown; Eyes, blue.
Date of Desertion,—2nd January 1886.
Place of Desertion,—Karachi.
Date of Enlistment,—22nd March 1884.
At what Place Enlisted,—West Bromwich.
Parish and County in which Born,—West Bromwich, Staffordshire.
Marks,—B. W. on left forearm, achor on right forearm.
Trade,—Boiler-maker.
Coat or Jacket,— } Regimentals.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—
Under 2 years' service.

F. C. RUXTON, *Colonel,*
Comdg. 1st Battn., Worcestershire Regt.

Statement of Silver Balance in the Calcutta Mint for the week ending 13th January 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 6th January 1886 . .	2,21,791	
Value of Government silver in the Mint on the same date .	16,78,055	18,99,846
ADD—		
Silver received by the Mint during the week on account of the Currency Department	11,00,755	
Ditto ditto Government	...	11,00,755
		30,00,601
DEDUCT—		
New coin paid to Reserve Treasury during the week .	8,00,000	
Petty items issued for miscellaneous purposes . . .	...	8,00,000
Balance on the evening of the 13th January 1886 . . .	...	22,00,601
The Balance comprises—		
Silver held on account of the Currency Department .	4,24,144	
Ditto ditto Government	17,76,457	22,00,601
There is in addition awaiting assay—		
Bullion belonging to private individuals . . .	22,09,850	
Ditto ditto Government	...	22,09,850

R. V. RIDDELL, *Major, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 13th January 1886.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is

warned to communicate at once with the undersigned :—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
19	N 4—00682	50	
	,, —00683	50	
	,, —00684	50	
	,, —00685	50	
	,, —06401	50	
	,, —06402	50	
	,, —06432	50	
	,, —06433	50	
	,, —13984	50	
	,, —13985	50	
	,, —13986	50	
	,, —13987	50	
	D 18—32450	100	
	,, —28075	100	
	N 5—30700	100	
	,, —31114	100	Saiyid Sakhawat Ali, Etah.
	,, —31115	100	
	,, —31600	100	
	,, —31624	100	
	D 20—52844	100	
	,, —52845	100	
	,, —52892	100	
	,, —52893	100	
	R 10—60296	100	
	,, —63397	100	
	,, —64815	100	
	,, —64816	100	
	,, —64817	100	
	,, —64858	100	
	,, —64859	100	
	,, —64860	100	

ALLAHABAD,
The 13th January 1886.

A. H. ANTHONY,
Asst. Accountant Genl.,
In charge of Paper Currency Office.

POST OFFICE.

NOTIFICATIONS.

Unclaimed letters held in the Calcutta General Post Office on 14th January 1886.

Ampon, A. C.
Brown, J. J.
Callander, Mrs.
Cox, W. A.
Cuffe, Surg.-Major.
Freeman, W. F.
Hisner, Miss Julia E.
Horrace Duncan.
Lebarbier, Monsieur.
Money, A.
Muir, Miss Clara.
Stevenson, James.
Sturuer & Co.

Letters marked "Care of Post Office."

A. B.
Anderson, Miss Wright
Anderson, Miss.
Aniacke, L. A. C.
Atkinson, Mrs. T.
Atkinson, Thos.
A. S. 27.
Baggs, W. H.
Barclay, J. J. T.
Barnett, Mrs. E.
Bateman, S H.
Bennett, J. B.
Blondi, Felecia.
Bogle, Miss.
Bracken, J. M.
Brown, Rev. J. J.
Bruce, T.
Buck, E. J.
Burke, Master W. T.
Catter, A.
Clark, James.
Clift, H. W.
Cohen, Miss Fanny.
Crawhall, Hugh.
Cunhingham, Major-Genl. A.
David, A.
Dawkins, W. G.
Derham, Henry.
"Dec."
E.
Easton, Percy H.
Ellis, Mrs. Jus.
Everard, E.
Finker, Moritz.
Fleipotto.
Flinsch, Ferdinand.
Fraiser, H.
Franklin, R. O.
Freise, C.
G. P. O.
Gibbs, J.
Gilmour, Capt. D. C.
Goldberg, H.
Gordon, George.
Greenhill, E. G.
Gusture, Esq.
Hay, Major E.
H H.
Heath, Mrs.
Henstrom, E. W.
His Highness Maharajah of Hutwa.
Horsford, Mr.
Hughes, R. J.
Irvine, Esq.
Jessie.
Jones, F.
K P. M.
Kellner, E. R.
Kirkbride, J
Kitchen, Capt. J. R.
Leeds, W. H. A. St. J
Low, Rev. H. F.
Lowe, Mrs.
MacDougall, D.
Martin, Mrs.
May, J. A.
McNeil, David.
Meiklejohn, Dr. L M.
"Midas."
Murdock, Mrs.
Noel, L A.
Norris, H.
Owen, C. J.
Palmer, Col. A. P.
Page, George.
Penrose, Miss.
Philips, Henry.
Phillips, W. G.
Pike, H. R.
Powell, W. G. N.
Pyke, M J.
Rand, Rev. W.
Rateaux, Calcraf.
Richards, H A.
Robinson, F. A.
Robinson, Miss C.
Robinson, W.
Rode, Capt. J.
Rodgers, J.
Saunders, J. H.
Sawyer, Chas. H.
Scobell, S. E.
Scobell, Mrs.
Scott, C. E. C.
Scott, John.
Scott, Miss.
Singleton, C. W.
Smith, F. E., Mrs.
Stamton, C
Sternbergh, A.
Stevens, H. W.
Stuart, Miss.
Stuart, C. S
Simons, W. S.
Talbot, Mrs. H. B.
Tasted la, P. J.
Thibaud, P. T.
Thomson, H T. P.
Thorpe, Sydney.
Thurman, W. A.
Tighe, James.
Tooms, Charles.
Towers, Mrs J.
Transche, Hern. J. Von.
Tudor, T. G.
Tulloch, H.
Turner, H G.
Tyrrell, David.
Vab, Mrs.
Vere, Miss.
Vivian, Miss Kate.
Walker, P. C.
Walters, G. H.
Washington, Mrs. J. A.
Watson, G.
Webster, Fred.
Webster, T. E.
Whitworth, Henry.
Whimster, J.
Wittelstraus, W.
X. X. A.

Registered Letters.

Adcock, H.
Cesare, Mon. F.
Fliess, Otto
Fraizer, F. D.
Godfrey, Mr.
Harris, Ashley.
Kearney, Mrs. D. W.
Nilson, Mrs.
Roe, Lieut. R. J.
Sternbergh, M.
Sutherland, Esq.
Zaß, Carl.

E. HUTTON,
Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 11th January 1886.

Bleasley, Miss.
Bowen, Miss N.
Cameron, Sergt. R. R.
Choeland, G.
DeCosta, P.
Dobbie, Mrs. W.
Dolland, M.
Fagan, H. R.
Ferris, Sergt. T.
Fisher, J. H.
Foley, Rev. T.
Fowler, T.
Gordon, Col W. R.
Gordon, Major J. A. D.
Hart, C. H.
Hart, H.
Hay, T. Napier.
Hemfress, G.
Henry, Esq.
Lahor, Bholrub Chunder.
Lestum, Mrs.
Kennedy, W. G.
Riddal, Capt. W.
Spens, Lt.
Sherlock, T.
Singh, Rameswar Prosad Maharaja.
Smith, Mrs M. A.
Tayrer, Major T. O. S.
Whitmarsh, Mrs. M.H.

A. P. GHOSAL,
Postmaster, Barrackpore.

The 16th January 1886.

SEA AND FOREIGN MAILS.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886.	
Madras and Ceylon	23rd Jan.	P. & O. Str. *Brindisi.*
Colombo, Penang, Singapore, Hong-Kong, Shanghai, Yokohama, and Australian Colonies	19th ,,	From Bombay.
Foreign Mails *viâ* Bombay	19th ,,	From Bombay.*
Ditto Book Post and Pattern Packets	18th ,,	From Bombay.
Rangoon and Moulmein	20th ,,	Str. *Africa* †
Chittagong, Akyab, Kyouk Phyoo, Sandoway and Rangoon	20th ,,	Str. *Bysheer.*
Straits and Hong-Kong	19th ,,	Str. *Japan.*

* Also for Cape of Good Hope and Natal through United Kingdom, can be forwarded.

† Also for Port Blair can be sent by this opportunity.

N B.—The letter-box will close at 7 P.M. precisely; after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P M.

E. HUTTON,
Presidency Post Master

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8;* per eight-ounce tin, *R8-8;* per pound tin, *R16-8.* The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8;* per eight-ounce tin, *R10-8;* per pound tin, *R20.* This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا کوئينائين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اونکے جو کوئي ايک مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سوله روپيه آٹهه آنه ،

اور عوام الناس بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس ٹين کا پانچ روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا دس روپيه آٹهه آنه ; ايک پوند کے ٹين کا بيس روپيه ،

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورهٔ بالا کے محصول ڈاک چار روز آٹهه اونس کے ٹين کا آٹهه آنه ; اور ايک پونڈ کے ٹين کا بارہ آنه ،

CRYSTALLYNE CINCHONA FEBRIFUGE.

A new and improved preparation made at the Government Factory from Red Cinchona Bark. This is a more perfect substitute for Quinine than the ordinary uncrystallized Febrifuge. It can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds and upwards* at a time, from the Superintendent, Royal Botanic Garden, Seebpore, near Calcutta, for *cash only*, at the following rates: per four-ounce tin, ₹6-8; per eight-ounce tin, ₹12-8; per pound tin, ₹24. The general public can be supplied by the Superintendent, Royal Botanic Garden, for *cash only*, at the undernoted rates: per four-ounce tin, ₹8-8; per eight-ounce tin, ₹16-8; per pound tin, ₹32. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

کرسٹلين سنکونا دوائي بخار ،

لال سنکونا بارک کي ايک نئي اور عمده دوا گورنمنٹ فاکٹري مين تيار هوئي هي معمولي بے صاف کي هوئي دوائي بخار سے کوئين کے لئے يهه بهت خوب قايم مقام هی اور سيب پور متصل کلکته کے بوٹانکل گارڈن يعني کمپني باغ کے سپرنٹنڈنٹ صاحب سے هر ايک ملازم سرکاري کام اور خيرات کے لئے اور وه لوگ جو ايک مشت بيس پونڈ لين نقد اس بهار سے خريد سکتے هين يعنے چار آونس کے ٹين کا چهه روپيه آٹهه آنه ; آٹهه آونس کے ٹين کا باره روپيه آٹهه آنه ; اور ايک پونڈ کے ٹين کا چوبيس روپيه —

اور عام لوگون کو بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے نقد اس بهار پر مل سکتا هی يعنے چار آونس ٹين کا آٹهه روپيه آٹهه آله ; آٹهه آونس کي ٹين کا سوله روپيه آٹهه آنه اور ايک پونڈ ٹين کا بتيس ۳۲ روپيه يهه دو کلکته کے بڑي بڑي ولايتي اور ديسي دواخانون مين بهي بکتي هی محصول ڈاک چار آونس کي ٹين کے لئے چار آنه ; آٹهه آونس کي ٹين کے لئے آٹهه آنه اور ايک پونڈ کي ٹين کے لئے باره آنه علاوه اوپر لکهے هوئے نرخ کے هی ،

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 16, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Forty-Eighth Annual General Meeting of Subscribers of the above institution will be held in the Town Hall, on Saturday, the 30th January 1886, at 3 P M., to receive the report of the Directors and to consider such matters as may then be in submitted.

By order of the Directors,

W H RYLAND,
Secretary.

CALCUTTA,
The 30th December 1885.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No 153252 of the 4 per cent. of 1865, for R1,500, originally standing in the name of Debnath Sreemany, and last endorsed to Purnochundra Ghosh, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

PURNOCHUNDRA GHOSH,
58, Hari Ghosh's Street,
Calcutta.

Lost

The upper half of the Government Promissory Note No. 072841 of the 4 per cent. of 1865, for R500, standing in the name of the Bank of Bengal, and last endorsed to Shama Kanth Chatterjee, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, and application is about to be made for the issue of a duplicate in favour of the proprietor.

SHAMA KANTH CHATTERJEE,
Dacca.

Stolen.

The Government Promissory Notes Nos. 077369 and 121965, of the 4 per cent. of 1865, for R500 each, originally standing in the names of Debnath Sreemany and Nilmony Mitter, respectively, and last endorsed to Nilmony Mitter, the proprietor, by whom they were never endorsed to any other person Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

NILMONY MITTER,
Tallah, N. Suburbs,
Calcutta.

Lost, Stolen, or Destroyed.

The Government Promissory Notes Nos. 193015 and 191278, of the 4 per cent. loan of 1st May 1865, for R500 each, originally standing in the name of the Bank of Bengal, and last endorsed to Maria de Vizitacao e Souza, the proprietress, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bombay, and application is about to be made for the issue of duplicates in favour of the proprietress.

MARIA DE VIZITACAO E SOUZA.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th January, 1886, and is hereby promulgated for general information :—

ACT No. I OF 1886.

THE LAHORE TRAMWAYS ACT, 1886.

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2. Definitions.

Powers of grantees generally.

3. Powers to construct, maintain and use tramways.

Construction and Maintenance of Tramways and of Streets on which they are laid.

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SECTIONS.

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20. Powers to make rules.

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THE SCHEDULE.

The Lahore Tramways Act, 1886.

(*Sections 1—6.*)

An Act to authorize the making, and to regulate the working, of Street Tramways in Lahore.

WHEREAS the Municipal Committee of Lahore by an agreement dated the seventh day of February, 1885, a copy whereof is set forth in the schedule annexed to this Act, granted, for the considerations therein expressed, to David Parkes Masson, John Robson and Arthur Milford Ker, their heirs, executors, administrators and assigns, hereinafter called the grantees, the right to construct, maintain and use a tramway or tramways in Lahore upon the terms, subject to the conditions and in the manner mentioned in the said agreement, and the said agreement was made subject to the confirmation and recognition thereof by the Government of the Punjab;

And whereas the Government of the Punjab has confirmed and recognised the said agreement and it is now expedient that effect be given to it, subject to the provisions and limitations hereinafter contained;

It is hereby enacted as follows :—

Preliminary.

Short title and commencement.

1. (*1*) This Act may be called the Lahore Tramways Act, 1886; and

(*2*) It shall come into force at once.

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

"Committee" means the Committee established for the municipality of Lahore under the Punjab Municipal Act, 1884:

XIII of 1884.

"tramway" means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway: and

"street" means any way, street, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, over which the public have a right of way, and along or across which any tramway authorized by this Act is or is intended to be laid, and includes the surface-soil and sub-soil of any such street, and the footway and drains of any such street, and any bridge, culvert or causeway forming part of any such street.

Powers of grantees generally.

Powers to construct, maintain and use tramways.

3. Subject to the provisions of this Act, and to the terms and conditions of the said agreement so far as the same are not inconsistent with this Act or are not provided for thereby, the grantees may, within the local area included on the seventh day of February, 1885, within the limits of the municipality of Lahore, construct, maintain and use any of the tramways for the construction, maintenance and use of which provision is made in the said agreement:

Provided that any such tramway shall not be opened for public traffic until it has been inspected and certified to be fit therefor by an engineer appointed in this behalf by the Local Government.

Construction and Maintenance of Tramways and of Streets on which they are laid.

Power to grantees to break up streets and lay rails, &c.

4. Subject to the terms and conditions of the said agreement, the grantees may, from time to time, for the purpose of constructing, maintaining or renewing any tramway under this Act, open or break up any street, and therein or thereon lay sleepers and rails, and repair, alter or remove the same; and may, for the purposes aforesaid, do in and on any such street all other acts which may, from time to time, be necessary for constructing, maintaining or renewing the tramway:

Provided that they shall not, without the consent of the Committee, open or break up at any one time a greater length than one hundred yards of any street which does not exceed a quarter of a mile in length; and in the case of any street exceeding a quarter of a mile in length they shall leave an interval of at least a quarter of a mile between any two places at which they may open or break up the street, and shall not open or break up at any such place a greater length than one hundred yards.

Grantees to keep tramways and adjoining part of street in repair.

5. The grantees shall, at their own expense, at all times maintain and keep in good condition and repair, in such manner as the Committee from time to time directs, all tramways constructed by them under this Act, and so much of any street as lies between the rails of any such tramway, and in the case of double lines or turnouts or sidings, the portion of the street between the tramways, and in every case so much of the street as extends eighteen inches beyond the rails of and on each side of any such tramway.

Obligations of grantees when they have broken up street.

6. When the grantees have, for the purposes of section 4 or section 5, opened or broken up any portion of a street, they shall be under the following further obligations, namely:—

(*a*) they shall, with all convenient speed, and in all cases within six weeks at the most, unless the Committee otherwise consents in writing, complete the work for which the street has been opened or broken up, fill in the ground and make good the surface, and, to the satisfaction of the Committee, restore the street to as good

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(*Sections 7—13.*)

a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby;

(*b*) they shall, in the meantime, cause the place where the street is opened or broken up to be fenced and watched, and to be properly lighted from sunset to sunrise; and

(*c*) they shall be answerable for all injuries happening through their act or default, or through the act or default of any person in their employment, by reason or in consequence of the opening or breaking up of the street.

Reservation of power of Committee and Government over streets.

7. (*1*) Nothing in this Act or in the said agreement shall prevent the Committee or any Government officers from opening, breaking up, widening, altering, diverting or improving any street traversed by a tramway for the purposes for which they might otherwise under the law for the time being in force lawfully open, break up, widen, alter, divert or improve such street:

Provided that—

(*a*) they shall cause as little detriment or inconvenience to the grantees as circumstances admit; and

(*b*) before they commence any work whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the grantees not less than eighteen hours' previous notice of their intention to commence the work, specifying the time at which they will commence it.

(*2*) The Committee or officers aforesaid or the Secretary of State for India in Council shall not be liable to pay to the grantees any compensation for injury done to the tramway by the execution of any work referred to in sub-section (*1*), or for loss of traffic occasioned by the reasonable use of any power lawfully exercised in connection with the same.

Rights over Tramways and Streets on which they are laid.

Grantees' exclusive right over tramways.

8. The grantees shall, subject to the provisions of this Act and to the terms and conditions of the said agreement, have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail:

Provided that nothing in this Act or in the said agreement shall affect the right of the public to pass along or across any part of any street along or across which any tramway is laid, whether on or off the tramway, with carriages not having flange wheels or wheels suitable to run on a grooved rail.

Grantees to have right of user only.

9. Notwithstanding anything in this Act or in the said agreement, the grantees shall not acquire any right other than that of user over any street along or across which they lay any tramway.

Power of Committee and Government officers to regulate traffic on streets.

10. Nothing in this Act or in the said agreement shall affect any powers possessed by the Committee or by any Government officers to regulate the passage of any traffic along or across any street along or across which any tramway is laid down, and the Committee or officers aforesaid may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the grantees as to the traffic of other persons.

Traffic on Tramways.

Rates of fares and charges.

11. The grantees may, from time to time, by a notice published in such languages and in such manner as the Local Government may prescribe, fix the rates of fares and charges for carrying passengers and goods in their carriages:

Provided that the rates of passenger fares shall not exceed one anna per mile for each passenger in the lower class, and two annas per mile for each passenger in the higher or first class.

Mode of payment of fares and charges.

12. The fares and charges by this Act authorized shall be paid to such persons, at such places upon or near to the tramways, and in such manner and under such regulations as the grantees may, by a notice published as aforesaid, from time to time prescribe.

Carriage of dangerous or offensive goods.

13. (*1*) No person shall be entitled to carry or to require to be carried on any tramway constructed under this Act any goods of a dangerous or offensive nature.

(*2*) Every person taking such goods with him on any such tramway shall, before entering the carriage, give notice of their nature to the servant of the grantees in charge of the carriage.

(*3*) Every person sending such goods by any such tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the book-keeper or other servant of the grantees with whom they are left at the time of such sending.

(*4*) Any servant of the grantees may refuse to carry upon any such tramway a parcel which he suspects to contain goods of a dangerous or offensive nature, and, if any such parcel has been received for the purpose of being carried upon the tramway, may stop the transit thereof until he is satisfied as to the nature of its contents.

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(Sections 14—20.)

Offences and Penalties.

Penalty for failure of grantees to comply with certain provisions of Act and agreement.

14. If the grantees—

(*a*) construct or maintain any tramway, or run any carriage thereon, otherwise than in accordance with the said agreement and with this Act and the rules made under this Act;

(*b*) open any tramway for traffic before it has been inspected and certified in manner required by section 3;

(*c*) open or break up any street otherwise than as permitted by this Act, or having opened or broken up a street fail to discharge any of the obligations imposed on them by section 6, clauses (*a*) and (*b*); or

(*d*) fail to fulfil the requirements of section 5;

each of them shall (without prejudice to the enforcement of specific performance of the provisions of this Act or of the said agreement or to any other remedy against them), on complaint of the Committee or of any person injuriously affected thereby, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for each day after the first day during which the offence continues to be committed.

Penalty for obstructing grantees in the exercise of their powers.

15. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully obstructs any person acting under the authority of the grantees in the lawful exercise of their powers in constructing, maintaining or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, shall be punished with fine which may extend to fifty rupees.

Penalty for interfering with tramway.

16. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully does any of the following things, namely:—

(*a*) interferes with, removes or alters any part of a tramway constructed under this Act, or of the works connected therewith;

(*b*) places or throws upon or across any such tramway any wood, stone, refuse or other thing;

(*c*) does anything in such a manner as to obstruct any carriage using any such tramway; or

(*d*) abets, within the meaning of the Indian Penal Code, the doing of anything mentioned in clause (*a*), clause (*b*) or clause (*c*);

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shall be punished with fine which may extend to one hundred rupees.

Penalty for taking or sending dangerous or offensive goods without giving notice.

17. Any person taking or sending by any tramway any goods of a dangerous or offensive nature without giving the notice required by section 13 shall be punished with fine which may extend to fifty rupees.

Penalty for avoiding payment of proper fare.

18. If any person travelling or having travelled in any carriage of the grantees avoids or attempts to avoid payment of his fare, or if any person having paid his fare for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional fare for the additional distance or attempts to avoid payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid his fare to quit the carriage, he shall be punished with fine which may extend to ten rupees.

Power of servant of grantees to arrest persons avoiding payment of fare.

19. (*1*) When a person commits an offence under section 18 and refuses, on demand of a servant of the grantees, to give his name and residence, or gives a name or residence which the servant has reason to believe to be false, he may be arrested and taken to the nearest police-station by the servant or any person whom the servant may call in for his assistance.

(*2*) When the person is taken to the police-station, he shall with the least possible delay be forwarded to the nearest Magistrate, unless his true name and residence are ascertained, in which case he shall be released on his executing a bond for his appearance before a Magistrate if so required.

Powers to make Rules.

Powers to make rules.

20. (*1*) The Local Government may make rules consistent with this Act for regulating the use of steam-power or any other mechanical power on any of the tramways, and for the inspection of the engines worked on or in connection with the tramways for the purpose of producing that power.

(*2*) The Committee at a special meeting may, with the sanction of the Local Government, from to time, make such rules consistent with this Act as to the rate of speed, number of passengers and mode of use of the tramways, and as to the licensing and control of drivers, conductors and other persons having charge of the carriages of the grantees, as the convenience and safety of the public may, in the opinion of the Committee, require.

(*3*) The grantees may, with the like sanction, from time to time, make rules consistent with this Act for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them, and for regulating the travelling in any carriage belonging to them.

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(Sections 21—26. The Schedule.)

(*4*) The authority making any rule under this section may prescribe as a punishment for the breach of it a fine which may extend—

(*a*) if the authority making the rule is the Local Government, to two hundred rupees; and

(*b*) if that authority is the Committee or the grantees, to twenty rupees.

(*5*) All rules made under this section shall be published in the local official Gazette.

Supplemental Provisions.

Commencement of agreement.

21. The said agreement shall, subject to the provisions and limitations in this Act contained, be deemed, for all the purposes thereof, to have been confirmed and recognised by the Government of the Punjab on the date of the passing of this Act.

Construction of clauses 17 and 24 of agreement.

22. For the purposes of clauses 17 and 24 of the said agreement the want of sufficient funds shall not be deemed to be a circumstance beyond the control of the grantees.

Exemption from certain municipal taxation.

23. The plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the grantees shall, for a period of five years from the passing of this Act, be exempt from all municipal taxation except such lighting-rates and water-tax as may, from time to time, be payable in respect of the yards, workshops, engine-sheds and depôts.

Transfer of control on exclusion of local area from municipality.

24. If a local area in which a tramway has been constructed under this Act is at any time excluded from the municipality of Lahore, all the authority of the Committee under the said agreement and this Act and the rules made under this Act shall, in respect of that local area, devolve on the Local Government.

Provisions as to other Acts.

25. Nothing in this Act or in the said agreement shall exempt the grantees or any tramway constructed by them under this Act from the provisions of the Indian Railway Act, 1879, section 54, or of any general enactment relating to tramways now in force or which may hereafter be passed.

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Saving of prosecutions under other laws.

26. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act or the rules made under it:

Provided that a person shall not be punished twice for the same offence.

THE SCHEDULE.

ARTICLES OF AGREEMENT made this seventh day of February, 1885, between the MUNICIPAL COMMITTEE OF LAHORE, PUNJAB, hereinafter called the Lahore Municipality, of the one part, and D. P. MASSON, JOHN ROBSON and ARTHUR MILFORD KER OF LAHORE, hereinafter called the grantees, of the other part.

WHEREAS the said Lahore Municipality, subject to the confirmation of the Government of the Punjab, and to the recognition of this agreement by the said Government of the Punjab, have agreed to grant to the said grantees the right to construct, maintain and use a tramway or tramways in Lahore upon the terms and conditions hereinafter contained.

2. NOW THESE PRESENTS witness that, in consideration of the covenants hereinafter contained, and on the part of the said Lahore Municipality to be performed, the said grantees for themselves, their heirs, executors and assigns do covenant with the said Lahore Municipality, so far as the covenants and agreements hereinafter contained are to be performed by the said grantees and their heirs, executors, administrators and assigns, and the said Municipality for and in consideration of the covenants and agreements hereinafter contained and on the part of the said grantees and their heirs, executors, administrators and assigns to be performed, do hereby covenant with the said grantees and their heirs, executors, administrators and assigns so far as the covenants and agreements hereinafter contained are to be performed by the said Lahore Municipality, their successors and assigns, in manner following, that is to say:—

The said Lahore Municipality grant to the said grantees and their heirs, executors, administrators and assigns, all which persons are hereinafter included in the words "the said grantees," the right to construct, maintain and use a tramway or tramways with all necessary sidings, turnouts, connections and lines of whatever nature which may be required to connect the said tramway with the depôts of the said grantees (but in the case of sidings and turnouts only in such places as the said corporation may sanction) on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Municipality:—

Clause 1.—(1st). A line commencing at the junction of Nicholson and Mayo Roads near the Sindh, Punjab and Delhi Railway Workshops, and continued along the road in front of the Railway Station through the Landu Bazar to the Delhi Gate, thence by the circular road on the south side of the City to the end of the Anarkali Bazar near the Lohari Gate.

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(*2nd*). A line, being a continuation of the above, through the Anarkali Bazar past the Museum to the junction of the Church Road near Kapurthala House.

(*3rd*). A line in continuation leading to Mozang.

(*4th*). A line commencing at the junction of Mayo and Nicholson Roads continued along the Mayo Road through Shalu-ki-Garhi to Meean Meer Bazar.

Lines 1 and 2 are delineated on the map or plan hereunto annexed and signed by the parties hereto. The lines shall be single except at crossing stations, where they shall be double.

Clause 2.—The said grantees shall further (subject to clauses 3 and 4) have the exclusive right of laying, constructing, maintaining and using a tramway or tramways within the limits of the Lahore Municipality on the terms contained in these presents: provided always that if the said grantees shall at any time or times, not being a period less than three months after the construction of the lines 1 and 2 enumerated in clause 1, refuse or neglect for three months to accept any proposal by the said Lahore Municipality for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1, which the said Lahore Municipality may consider necessary or desirable, it shall be lawful for the said Lahore Municipality to employ any other person or company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said grantees.

Clause 3.—The said grantees shall construct in such manner as to be available for use at least tramways 1 and 2 within two years from the date of obtaining the sanction and approval of the Government of the Punjab, and they shall, before the expiration of the third year, give notice in writing to the said Lahore Municipality of the lines they intend to construct during the next succeeding two years; and failing the observance by the said grantees of the terms of this clause, it shall be lawful for the said Lahore Municipality to withdraw and cancel the concessions and rights granted by these presents to the said grantees as regards the lines remaining to be constructed.

Clause 4.—If the grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more lines hereinbefore in clause 1 specified unconstructed, and if the said Lahore Municipality shall not have exercised the rights conferred on them by clause 3, the said Lahore Municipality may call upon the said grantees to construct the line or lines, and if the said grantees do not construct the line or lines within twelve calendar months after receiving such formal notice, then their power granted in this concession shall, so far as relates to that line or lines, cease, and the said Lahore Municipality may make arrangements with other persons for the construction of the same.

Clause 5.—Any tramway or tramways to be constructed under this agreement shall be constructed on the metre gauge of 3 feet 3⅜ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road; and before the work of construction is begun the drawings and specifications showing the proposed construction of each tramway shall be submitted to the said Municipality and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Municipality. The rail to be used is the ordinary grooved rail of steel weighing 34 pounds per yard.

Clause 6.—If the said Municipality shall hereafter alter the level of any street or road along or across which any tramway by this agreement authorized is laid or authorized to be laid, the grantees shall alter or (as the case may be) lay their rails so that the uppermost surface thereof shall be on a level with the surface of the road so altered: provided always that any such alteration as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

Clause 7.—The cars and carriages of the said grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said grantees may think suitable, provided that no steam carriages may be used without the special consent of the Municipality (Commissioners in special general meeting) and the sanction of the Punjab Government, and provided also that the said Municipality (Commissioners in special general meeting) shall have power at all times to make such regulations as to the rate of speed, number of passengers and mode of use of the said tracks as the convenience and safety of the public using the street may require.

Clause 8.—The said grantees shall have power from time to time to fix the rate of fares for carrying persons and goods in the cars or carriages to be run on the said tramway or tramways: provided that the rates of fares shall for any distance not exceed the rate of one anna per mile for the lower class and two annas per mile for the higher or first class for each passenger.

Clause 9.—The said grantees may, for the purpose of constructing and maintaining such tramways under such superintendence as is hereinafter

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specified, open and break up the soil and metalled way of the several streets, roads and bridges, and thereon lay sleepers and rails, and from time to time repair, alter or remove the same, and may for the purposes aforesaid, remove and use all earth and materials in such streets, roads and bridges, and the said grantees may, in and on such streets, roads and bridges, do all other acts which they shall from time to time deem necessary for constructing and maintaining street tramways, doing as little damage as may be in the execution of the powers hereby granted, and shall make good all damage done to drains, sewers, water and gas pipes, or to the wires or other materials or things used for any other system of lighting, and whether belonging to the said Municipality or to private individuals, and shall make compensation for any other damage done in the execution of such powers.

Clause 10.—Before the said grantees proceed to open or break up any street, road or bridge, they shall obtain the approval in writing of the said Committee to the tracks or lines of the said tramway being laid down on the said streets, roads or bridges, and the said grantees, before opening or breaking up any street, road or bridge, shall give to the said Committee or their Executive Engineer, or other municipal officer duly appointed for that purpose, notice in writing of their intention to open or break up the same not less than three clear days before beginning such work, except in such cases of emergency arising from defects in any of the rails or other works, and then so soon as is possible after the beginning of the work or the necessity for the same shall have arisen.

Clause 11.—No street, road or bridge shall, except in cases of emergency as aforesaid, be opened or broken up, except under the superintendence of the said Committee or of their Executive Engineer, or of some other municipal officer duly appointed for that purpose, and according to such plans as shall be approved of by him or them: provided always that, if the said Committee or their Engineer or other such officer as aforesaid fail to attend at the time fixed for the opening of any such street, road or bridge after having had such notice of the said grantees' intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said grantees may perform the work specified in such notice without such superintendence as aforesaid.

Clause 12.—When the said grantees open or break up the roadway or pavement of any street, road or bridge, they shall with all convenient speed complete the work for which the same shall be broken up, and fill in the ground and make good the roadway or pavement so opened or broken up as aforesaid, and carry away the rubbish occasioned thereby, and deposit the same for the use of the said Committee at such place as the Executive Engineer of the said Municipality shall direct, and shall at all times, whilst any such roadway or pavement shall be so opened or broken up, cause the same to be guarded, and shall cause a light sufficient for the warning of passengers to be set up and maintained against or near such roadway or pavement where the same shall be open or broken up every night during which the same shall continue open or broken up.

Clause 13.—If the said grantees open or break up any street, road or bridge without giving such notice as hereinbefore mentioned, or in a manner different from that which shall have been approved of or determined as aforesaid, except in the cases in which the said grantees are hereby authorized to perform such work without any superintendence or notice, or if the said grantees shall make any unnecessary delay in completing any such work or in filling in the ground or reinstating and making good, so far as is consistent with the existence of the said tramway, the roadway or pavement so opened or broken up, or in carrying away the rubbish occasioned thereby, or if they neglect to cause the place where such roadway or pavement has been broken up to be guarded and lighted, they shall forfeit to the said Committee a sum not exceeding fifty (50) rupees for every such offence, and they shall forfeit an additional sum not exceeding fifty (50) rupees for each day during which any such delay or neglect as aforesaid shall continue after they shall have received notice thereof.

Clause 14.—The said grantees shall maintain and keep in repair such portion of the streets, roads and bridges as shall be occupied by their tracks or lines, including therein, not only the space between their tracks or lines, but a space eighteen inches on either side thereof, and in consideration of the maintenance of such streets, roads and bridges as aforesaid, and of the yearly rent hereinafter mentioned to be paid by the grantees, the plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the said grantees shall be exempt from municipal taxation for a period of five years, except lighting and water-rates for such yards, workshops, engine-sheds and depôts.

Clause 15.—The said grantees shall be liable for any loss, damage or injuries that any person or persons may sustain by reason of any defect or want of repairs in any of the plant, rolling-stock or other properties of the said grantees, or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the tramways or any portion thereof; the same shall be made good by the said grantees, and in the event of any suit being instituted against the said Committee in respect of any of the matters hereinbefore mentioned, the said grantees shall, within fourteen days from the receipt of a notice thereof from the said Committee, settle the same; but if the said grantees choose to defend such suit, they shall be at liberty

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to do so upon their undertaking to indemnify the said Committee against all losses, damages and expenses in respect thereof: provided always that, if the said grantees fail to settle such suit or to indemnify the said Committee as is hereinbefore provided, it shall be lawful for the said Committee to settle the same without any consent or concurrence on the part of the said grantees, and the sums which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said grantees.

Clause 16.—Nothing in this agreement shall be construed to prevent the said Committee from taking up any of the public streets or roads traversed by the said tramway for the purposes for which the said Committee may lawfully take up the same, and the said grantees shall have no right to claim cost from the said Committee for obstructing the tramway or causing delay in the traffic so long as the delay shall not be unreasonable for the work to be performed.

Clause 17.—If at any time after the opening of any tramway for traffic the said grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the said grantees), it shall be lawful for the said Committee, without any previous notice to the said grantees, to remove the tramway or part of the tramway so discontinued, and the said grantees shall pay to the said Committee the cost of such removal and of the making good of the street, road or bridge, and the certificate of the said Committee or of their engineer as to such costs shall be conclusive.

Clause 18.—The provisions of this agreement shall remain and be in force for a term not less than twenty-one (21) years from the date thereof. The said Committee shall have the right of purchasing the said tramways, with the plant, stores, rolling-stock, sheds, depôts and yards, and everything connected therewith, after the expiration of the said twenty-one (21) years, upon declaring its intention so to do within six months after the expiration of the said twenty-one (21) years; the amount to be paid in the event of such purchase shall be the actual *bonâ fide* value at the termination of this agreement, exclusive of any compensation for goodwill, premium on compulsory sale or other consideration whatever, of the tramways and of the work and materials connected therewith, and of the lands and buildings and all the other property of the grantees, such value to be decided by mutual agreement or by arbitration as hereinafter provided.

Clause 19.—The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said grantees by any route or routes to be hereafter sanctioned by the said Committee, and to the works connected with or incidental to such tramways, it being agreed that in the event of the Municipality failing to declare its intention as above provided to purchase the property of the said grantees, the terms of this contract shall continue in force during the period of six months from the date of the determination of these presents and for a further period of six months, and if the said Committee shall not within that time exercise the option of purchase hereby given, the said Committee and the said grantees shall enter into a fresh agreement.

Clause 20.—The said grantees will, if required by the Municipality, before opening and breaking up the soil and pavement of any street or bridge, deposit in an approved Bank in Lahore, in the name of the said Municipality, the sum of Rs. 1,000 or in their option Promissory Notes of the Government of India or Municipal Bonds of the nominal value of Rs. 1,000, and the same will remain so deposited until the completion by the said grantees of the lines of tramway herein sanctioned for immediate construction. But all interest accruing on the said sum or the said notes shall be credited to the said grantees, and subject as next hereinafter mentioned, be paid to them as the same shall accrue due: provided, nevertheless, that the said Municipality shall be entitled to deduct out of the sum so deposited or the interest accruing on the said sum or notes, or out of the proceeds of sale of the said notes, all moneys to which they may be entitled under any clause or clauses of these presents.

Clause 21.—In consideration of the concession hereby granted, the said grantees will pay to the said Lahore Municipality rents at the rates and under the conditions hereinafter specified; that is to say, for the first two years after the opening of the tramway or tramways no rent will be charged, after the expiration of the first two years, and during the next ensuing year, the rental shall be one-tenth of the annual average profits as shown by the company's books during the preceding two years, this rental to be subject to revision at the end of every two years, and the maximum charge or rental made by the said Municipality shall under no circumstance exceed one-tenth of the net profit divided by the company in every period of two years immediately preceding each adjustment of the charge. The books and accounts shall at all times be open to the inspection of the Municipal Committee, and should any dispute arise as to the exact charge to be made by the said Municipality, then such matter or matters in dispute shall be referred to arbitrators as detailed in clause 25 of this agreement. If the said rent or any part thereof shall not be paid on due date, the said grantees shall be liable to pay interest thereon at the rate of 8 per cent. per annum from the due date until payment.

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Clause 22.—From and after the commencement of the 15th year of this contract to the end of the 21st, the said grantees shall not be at liberty to enter upon any fresh arrangements or expenditure which would increase their capital account in connection with this contract without first notifying their intention to the said Municipality and obtaining their approval thereof and sanction thereto in writing.

Clause 23.—The sleepers, rails, materials and implements and other erections placed and erected by the said grantees on the streets, bridges or roads under the powers hereby granted shall be and remain the property of the said grantees, and the said grantees shall have the exclusive use of their tramway or tramways for carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

Clause 24.—Unless the said grantees shall have commenced the work of laying down the said tramways within twelve months from the date of the execution of these articles of agreement, the said Committee shall be at liberty to cease and determine this contract and to enter into arrangements with any other person or persons for the construction of tramways; it being agreed, however, that these conditions of contract are subject to the sanction of Government, and that, in the event of their being executed prior to such sanction being given, the said 12 months shall date from the day on which notice of such sanction is given to the said grantees: provided also that any delay in commencing the work beyond 12 months shall not have been due to any cause beyond the control of the said grantees.

Clause 25.—If any doubt, difference or dispute shall arise between the said grantees and the said Committee touching the construction of these presents or anything herein contained, or touching or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said grantees and the other by the said Committee within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators if they agree, or of such umpire if they disagree, shall be final; and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire or arbitrator, as the case may be, shall be effectual and binding upon both parties.

Clause 26.—The said grantees are to be at liberty to form a Company or Limited Liability Company for the purpose of constructing, maintaining and working the tramways authorized by or hereafter to be authorized under the terms of this agreement. The words "the said grantees" used in this agreement shall include such Company or Limited Liability Company so formed as aforesaid.

Clause 27.—The words "the said Committee" used in this agreement shall include the present Committee and their successors, and also persons empowered by the said Committee or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Committee are hereinbefore authorized or empowered to do or exercise.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd December, 1885:—

LEGISLATIVE DEPARTMENT.

Office memorandum from Government of India, Public Works Department, No. 554 R. C., dated 17th June, 1885 [Paper No. 1].
From Officiating Secretary to Government, Punjab, No. 870, dated 9th November, 1885, and enclosures [Papers No. 2].

WE, the undersigned, Members of the Select Committee to which the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

2. A portion of the tramways mentioned in the agreement between the Municipal Committee of Lahore and the grantees would lie beyond the limits of the municipality. As the Committee has authority only within the municipality, we have, with the concurrence of the Lieutenant-Governor of the Punjab, limited the operation of the Bill to the local area within municipal limits. The tramway which it is proposed to construct beyond those limits can be authorized hereafter when the Indian Tramways Bill has been passed.

3. In section 3 we have provided that the fitness of a tramway for public traffic shall be certified by an Inspector appointed by the Local Government. At Lahore there is not now an officer holding the office of Engineer to the Municipal Committee. In England the Inspector is appointed by the Board of Trade.

4. To section 20 we have prefixed a sub-section empowering the Local Government to make rules for regulating the use of steam or other mechanical power on the tramways, and for the inspection of the engines worked on or in connection with the tramways. In England the Board of Trade by its provisional orders reserves to itself the power of making rules for these purposes.

5. As some time has elapsed since the agreement between the Municipal Committee and the grantees was executed, and some works have to be constructed within limited periods after the commencement of the contract, we have in effect provided in section 21 that the contract shall not be deemed to have commenced till the Bill has been passed.

In section 24 we have provided for a case which section 165 of the Punjab Municipal Act, 1884, renders possible.

7. The other alterations which we have made are unimportant and do not call for special notice.

8. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	16th, 23rd and 30th May, 1885.
Punjab Government Gazette	21st and 28th May, and 4th June, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Punjab	Urdu	15th, 22nd and 29th June, 1885.

9. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.

The 23rd December, 1885.

S. HARVEY JAMES
Offg. Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 16, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 4th January, 1886:—

No. 1 OF 1886.

A Bill for imposing a tax on income derived from sources other than agriculture.

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A Bill for imposing a tax on income derived from sources other than agriculture.

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

[Trades and Professions Tax Bill, 1879, s. 1.]

Extent and commencement.

1. (1) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

(2) It shall come into force at once.

[Ben. Act II, 1880, s. 2.]

Repeal.

2. The enactments specified in the first schedule to this Act are repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

[Act VIII, 1872, s. 2.]

(1) "company" means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situate in British India or not:

[Act XIII, 1885, s. 3.]

(2) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund:

[Trades and Professions Tax Bill, 1879, s. 12.]

(3) "pay" includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit under the Government or under a company or under a local authority or under any other public body or association not being a company; but it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure:

(4) "income" means income and profits accruing and arising in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any pay, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf: [Act V 1872, s.

(5) "year of assessment" means a year beginning on the first day of April: [Act IX 1869, s.

(6) "Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class: [Act VII 1872, s.

(7) "person" includes a firm and a Hindu undivided family: [Act VII 1872, s.

(8) "defaulter" includes a company or firm making default under this Act: [Act VII 1872, s. 2

(9) "Collector" means the chief officer in charge of the revenue-administration of a district, and in a presidency-town any officer whom the Local Government, by notification in the official Gazette, may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situate; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence: [Act VII 1872, s. 2. Trades and Professions Tax Bill, 1879, s.

(10) "principal officer," used with reference to a company or a local authority or any other public body or association not being a company, means— [New.]

(a) the secretary, treasurer, manager or agent of the company, authority, body or association; or

(b) any person connected with the company, authority, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof: [cf. Act 1872, s.

(11) "Part" means a Part of the second schedule to this Act: and [New.]

(12) "prescribed" means prescribed by the Governor General in Council by notification in the *Gazette of India*, or by the Governor General in Council or a Local Government by rules made under this Act. [New.]

CHAPTER II.

LIABILITY TO TAX.

Incomes liable to the tax.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the year beginning with the first day of April, 1886, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule. [Act VI 1872, ss. 10, 14 an 16.]

Exceptions.

5. (1) Nothing in section 4 shall render liable to the tax—

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assess- [New

ed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such; or

(b) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce; or

(c) any income derived from moveable or immoveable property solely employed for public charitable or religious purposes; or

(d) any income which a person enjoys as a member of a firm or of a Hindu undivided family when the firm or the family is liable to the tax; or

(e) any interest on stock-notes; or

(f) the pay of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose pay does not exceed five hundred rupees per mensem; or

(g) any person whose income from all sources is less than five hundred rupees per annum.

(2) Nothing in section 4 shall render chargeable, under Part I of the second schedule to this Act, the pay of any person in the service of the Government whose pay does not amount to one hundred rupees per mensem.

Power to make exemptions.

6. The Governor General in Council may, by notification in the *Gazette of India*, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

Mode of payment in case of Government officials and pensioners.

7. In the case of a person receiving any pay, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the pay, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof.

Mode of payment in case of servants and pensioners of companies and other associations.

8. (1) In the case of a person receiving any pay, annuity, pension or gratuity from a company or from a local authority or from any other public body or association not being a company, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the pay, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that officer does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax. [New.]

(3) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any pay, annuity, pension or gratuity is subsequently paid to the person liable to the tax. [Act VIII, 1872, s. 9.]

(4) The power to deduct under this section shall be without prejudice to any other mode of recovery. [New.]

Annual return by principal officer of company or association.

9. The principal officer of every company, and of every local authority, and of every other public body or association not being a company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing— [Act VIII, 1872, s. 8.]

(a) the name of every person receiving at the date of the return any pay, annuity or pension from the company, authority, body or association, as the case may be; and

(b) the amount of the pay, annuity or pension so received by each such person.

B.—Profits of Companies.

Annual statement of nett profits.

10. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him showing— [Act VIII, 1872, ss. 10 and 11.]

(a) in the case of a shipping company having ships engaged in trade between British India and any other country, the nett profits made by each of those ships during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March; and,

(b) in the case of any other company, the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March.

[Act VIII, 1872, s. 12.]

Power to require officers of companies to produce accounts.

11. (*1*) If the Collector has reason to believe that a statement delivered under section 10 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced, for the inspection of the Collector such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power.

(*2*) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions in this Act contained, that amount shall be payable accordingly.

C.—Interest on Securities.

[Act VIII, 1872, s. 15.]

Mode of payment of tax on interest on securities.

12. (*1*) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

[New.]

(*2*) If that person does not deduct and pay the tax as required by sub-section (*1*), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

[Act VIII, 1872, s. 25.]

Collector to determine persons chargeable.

13. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed.

[Act VIII, 1872, s. 26.]

Mode of making assessment.

14. (*1*) The assessment shall be made upon the income accruing to the person during the year ending on the day of the year next before the year of assessment on which his accounts have been usually made up, or on the thirty-first day of March last preceding.

(*2*) In the case of a person for the first time becoming chargeable under Part IV within the year of assessment, or within the year next before that year, the assessment shall be made according to an average of his income for such period as the Collector, under the circumstances, directs.

Act VIII, 1872, s. 25.]

(*3*) In assessing under Part IV, in respect of income assessable under that Part, a person in the service of the Government, whose pay, by reason of its being less than one hundred rupees per mensem, is not chargeable under Part I, the Collector shall treat both the pay and the other income as chargeable under Part IV.

List of incomes under two thousand rupees.

15. (*1*) The Collector shall at the prescribed time in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

[Licens Acts. Bom. A 1878, ss. 10. Se Act VII 1872, s.

(*2*) The list shall be in the prescribed language or languages, and shall state in respect of every such person the following particulars, namely:—

(*a*) his name and the source or sources of the income in respect of which he is chargeable;

(*b*) the year or portion of the year for which the tax is to be paid;

(*c*) the place or places, district or districts, where the income accrues;

(*d*) the amount to be paid; and

(*e*) the place where, and the person to whom, the amount is to be paid.

(*3*) The list shall be filed in the office of the Collector before the prescribed date, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

(*4*) The list so filed shall be open to inspection at all reasonable times without any payment.

(*5*) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(*6*) The list to be prepared each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

[Act VI 1872, s.

Notices to persons with incomes of two thousand rupees and upwards.

16. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector shall cause a notice to be served on him stating the particulars (*a*) to (*e*), both inclusive, mentioned in section 15, and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

[New. c Bom. Act 1878, ss. 10. and 1 Act II, 1 s. 17.]

Exceptions to the last two preceding sections.

17. (*1*) Notwithstanding anything contained in section 15 or section 16, the Local Government may make rules authorising or directing a Collector in specified cases, or classes of cases, to include in a list under section 15 any person who is liable to be served with such notice under section 16 instead of serving him with such a notice, and to serve a notice under section 16 on any person liable to be included in a list under section 15 instead of including him in such list.

(2) Rules made under this section shall be published in the official Gazette.

VIII, s. 28.] **18.** Every amount specified as payable in a list or notice prepared or served under section 15 or section 16 shall be paid within the time, and at the place, and to the person, mentioned in the list or notice.

Time and place of payment.

Trustees, Agents, Managers and Incapacitated Persons.

VIII, 2, s. 17.] **19.** A person being the trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot, and having the control of the property of the infant, married woman, lunatic or idiot, whether the infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

Trustees, guardians and committees of incapacitated persons to be charged.

VIII, 2, s. 17.] **20.** Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

Non-residents to be charged in names of their agents.

II, s. 19.] **21.** Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

Receivers, managers, Courts of Wards, Administrators General and Official Trustees.

t VIII, 2, s. 20.] **22.** When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV,

Power to retain duties charged on trustees, &c.

or when a receiver or manager appointed as aforesaid, a Court of Wards, Administrator General or Official Trustee is assessed under that Part in respect of income officially received,

the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

t VIII, 2, s. 21.] **23.** Owners of houses or lands occupying the same shall be chargeable in respect of the annual value thereof at nine-tenths of the full rent at which the houses or lands are worth to be let for the year.

Provision for tax on occupying owners.

CHAPTER IV.

REVISION OF ASSESSMENT.

[Act VIII, 1872, s. 30.] **24.** (1) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

Petition to Collector against assessment under Part IV.

(2) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 15, or in the notice served under section 16, as the case may be. But the Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of plaints.

[Ben. Act II, 1880, s. 19.] **25.** The Collector shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

Hearing of petition.

[Ben. Act II 1880, s. 21.] **26.** Subject to the control of the Local Government, the Commissioner of the Division may, in his discretion, on the petition of any person deeming himself aggrieved by an order under section 11, sub-section (2), or section 25, call for the record of the case, and pass such order thereon as he thinks fit.

Petition to Commissioner for revision.

[Act VIII, 1872, s. 34, and Ben. Act II, 1880, s. 22.] **27.** The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed; and may examine on oath the person so summoned and the petitioner, and may require either of them to produce any documents in his possession or power relating to the sources of the income to the assessment of which the petition relates:

Power to summon persons to give necessary information.

Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

CHAPTER V.

RECOVERY OF ARREARS OF TAX.

[Act VIII, 1872, s. 35.] **28.** The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

Tax when payable.

[Act VIII, 1872, s. 36.]

Mode and time of recovery.

29. (*1*) In any case of default under this Act the Collector may either recover a sum not exceeding double the amount of the tax as if it were an arrear of land-revenue, or pass an order that a sum not exceeding double that amount shall be recovered from the defaulter:

Provided that, where a person has presented a petition under section 24, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(*2*) An order passed under sub-section (*1*) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters—

XIV of 1882.

(*a*) sales in execution of decrees,

(*b*) arrest in execution of decrees for money,

(*c*) execution of decrees by imprisonment,

(*d*) claims to attached property, and

(*e*) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code, sections 223 and 224.

[Act II, 1878, s. 19.]

(*3*) No sum payable under this Act shall be recoverable by any process whatsoever after the expiration of three months from the last day of the year in respect of which it is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Receipts.

[Act VIII, 1872, ss. 28 and 29.]

Receipts and their contents.

30. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

(*a*) the date of the payment or recovery of the money;

(*b*) the amount paid or recovered;

(*c*) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;

(*d*) the year or part of the year for which the tax was payable;

(*e*) the place or places, district or districts, where the income accrues; and

(*f*) such other particulars, if any, as may be prescribed.

Under-assessments and Over-assessments.

[Act VI 1872, s.

Correction of under-assessment.

31. (*1*) If the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt given to him under section 30 has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a notice to be served on the person, stating the amount to be paid in respect of that source.

(*2*) The provisions contained in sections 16 and 18 and 24 to 27 (both inclusive) shall apply to the notice and regulate the procedure thereunder.

[Act VII 1872, s. 3

Correction of over-assessment.

32. (*1*) If, during or within two months from the end of the year for which an assessment under Part IV has been made, the person assessed proves to the satisfaction of the Collector that his income during that year will be or has been less than the sum on which the assessment under that Part was made, the Collector may cause the assessment made for the year to be amended as the case requires, and refund such sum, if any, as has been overpaid.

(*2*) If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or person or its or his representative in interest may apply to the Collector within three months after the end of the year, and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

[Act VIII 1872, s. 3

Failure to make payments or deliver returns or statements.

33. (*1*) If a person fails—

(*a*) to deduct and pay any tax as required by section 8, sub-section (*1*), or section 12, sub-section (*1*), or

(*b*) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 9 or section 10, or

(*c*) to produce, or cause to be produced, on or before the date mentioned in a notice under section 11, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(*2*) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

[Act VIII 1872, s.

False statement in petition.

34. If a person makes a statement in a petition presented under section 24 which is false, and which

he either knows or believes to be false or does not believe to be true, he shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

VIII, s. 40.] **35.** No person shall be proceeded against for an offence under section 33 or section 34 except at the instance of the Collector.

Prosecution to be at instance of Collector.

VIII, s. 41.] V of 0. **36.** In sections 193 and 228 of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

Sections 193 and 228 of Penal Code to apply to proceedings.

Power to make Rules.

VIII, s. 46.] **37.** (*1*) The Governor General in Council may make rules consistent with this Act for the ascertainment of income liable to assessment and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

Power to make rules.

(*2*) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

VIII, 2, s. 42.] **38.** No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Bar of suits in Civil Court.

t VIII, 2, s. 43.] **39.** All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.

Exercise of powers of Collector and Commissioner.

n. Act II, 0, s. 31.] **40.** Every person shall be legally bound to furnish in the prescribed manner and at the prescribed time such information as any officer or person exercising all or any of the powers of a Collector under this Act may require from him for the purposes of this Act.

Obligation to furnish information.

t VIII, 2, s. 44, 38 & 39 , cap. 55, 67.] **41.** (*1*) A notice under this Act may be served on the person therein named either by post or by the delivery or tender to him of a copy of the notice.

Service of notices.

(*2*) If a notice is served by post, it shall be deemed to have been served at the time when it would be delivered in the ordinary course of post, and in proving the service it shall be sufficient to prove that the notice was properly addressed and put into the post.

(*3*) If the notice is to be served otherwise than by post, the service shall, whenever it may be practicable, be on the person named in the notice or, in the case of a firm or a Hindu undivided family, on some member thereof:

(*4*) But when the person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving-officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

42. (*1*) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business. [Act VIII, 1872, s. 45.]

Power to declare principal place of business or residence.

(*2*) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

(*3*) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(*4*) When a person has several places of residence in the territories subject to a single Local Government, that Government may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(*5*) The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, appoints in this behalf.

43. Where a person is in respect of any period liable to the tax under this Act, he shall not in respect of that period be assessed to the pándhari tax levied in the Central Provinces under Act XIV of 1867, or to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma under the Burma Land and Revenue Act, 1876. [New.] **II of 1876.**

Saving in favour of payers of pándhari and capitation taxes.

44. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof. [Act VIII, 1872, ss. 8, 13 & 20.]

Indemnity.

45. All powers conferred by or conferrable under this Act on the Governor General in Council or on a Local Government may be exercised from time to time as occasion requires. [Act XIII 1884, s. 173.]

Powers exerciseable from time to time.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878	The Madras License Act, 1878.	So much as has not been repealed.
Act No. III of 1880	An Act to amend Madras Act III of 1878 as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878	The Bombay License Act, 1878.	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(*See section 4.*)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any pay, annuity, pension or gratuity paid in British India by the Government, or by a company, or by a local authority, or by any other public body or association not being a company, to any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person. 2. Any pay, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.	(*a*) If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards—five pies in the rupee. (*b*) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem—four pies in the rupee.

THE SECOND SCHEDULE—*contd.*

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART II.	
PROFITS OF COMPANIES.	
1. Profits of a shipping company having ships engaged in trade between British India and any other country.	Five pies in the rupee on one moiety of the nett profits made by each of those ships during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March.
2. Profits of any other company.	Five pies in the rupee on the whole of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the said thirty-first day of March.
PART III.	
INTEREST ON SECURITIES.	
Interest becoming due on or after the first day of April, 1886, and payable in British India, on— (*a*) promissory notes, debentures, stock or other securities of the Government of India, not being stock-notes, or (*b*) bonds or debentures charged by the Imperial Parliament on the revenues of India, or (*c*) stock or debentures of, or shares in, railway or other companies, the interest whereon has been guaranteed by the Secretary of State for India in Council, or (*d*) debentures or other securities for money issued by or on behalf of a local authority.	Five pies in the rupee on such interest, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. 500, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee.
PART IV.	
OTHER SOURCES OF INCOME.	
Any source of income not included in Part I, Part II or Part III of this schedule.	(*a*) If the annual income is assessed at— not less than Rs. 500 but at less than Rs. 750 the tax shall be Rs. 10 " " " 750 " " " 1,000 " " 15 " " " 1,000 " " " 1,250 " " 20 " " " 1,250 " " " 1,500 " " 28 " " " 1,500 " " " 1,750 " " 35 " " " 1,750 " " " 2,000 " " 42 (*b*) If the annual income is assessed at Rs. 2,000 or upwards,—five pies in the rupee on the income.

THE THIRD SCHEDULE.

FORM OF PETITION.

(*See section 24.*)

TO THE COLLECTOR OF

The *day of* *188* .

The petition of *A. B.* of

SHEWETH as follows—

1.—Under Act No. of 1886, your petitioner has been assessed in the sum of rupees for the year commencing the first day of April 188 .

2.—Your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits, and the place or places at which such income or profits accrues or arise*] for the year ending the day of last were rupees , as will appear from the documents of which a list* is presented herewith.

3.—Such income and profits actually accrued and arose during a period of months and days [*here state the exact number of months and days in which the income and profits accrued and arose*].

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [*or* that he may be declared not to be chargeable under the said Act].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

* *This list, if the petitioner so wishes, may be presented in a sealed envelope.*

STATEMENT OF OBJECTS AND REASONS.

IT having been found necessary to have recourse to legislation for the purpose of increasing the public revenues, it has been decided to extend the existing License Tax to offices, employments and professions, and, generally, to make liable to assessment all incomes derived from sources other than agriculture.

The existing License Tax Acts are repealed and a single Act for all India is substituted.

The rate of the tax has been slightly raised, and the area of its incidence has been, as above stated, extended; but the principles of the License Tax are closely followed in the case of annual incomes below Rs. 2,000, and the procedure and machinery for assessment and collection are maintained in the case of all incomes so far as is consistent with the altered conditions of the tax.

A. COLVIN.

The 4th January, 1886.

S. HARVEY JAMES,

Offg Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 3.] CALCUTTA, SATURDAY, JANUARY 16, 1886.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees if sent by Post*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE *will be included in the* SUPPLEMENT *For such Orders and Notifications the body of the* GAZETTE *must be looked to*

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

SYSTEM OF PAID MANAGEMENT IN COURT OF WARDS' ESTATES.

Cir. No. $\frac{142 R}{45-6}$.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Revenue),—dated Calcutta, the 23rd December 1885.

Read the following papers relative to the adoption of a system of paid management in Court of Wards' estates:—

(1) Extract paragraph 7 of despatch from the Secretary of State, No. 30 (Revenue), dated the 3rd July 1879.

(2) Letter from the Board of Revenue, to the Government of Bengal, No 633A, dated the 9th September 1880.

(3) Extract paragraph 5 from a letter from the Government of Bengal, to the Government of India, No 3178-1676, dated the 29th November 1880

(4) Despatch to Her Majesty's Secretary of State, No. 9, dated the 10th April 1881

(5) Despatch from Her Majesty's Secretary of State, No. 47 (Revenue), dated the 19th May 1881.

(6) Letter to the Government of the North-Western Provinces and Oudh, No. 72, dated the 4th March 1882

(7) Extract paragraphs 7, 8, and 9 of a Resolution recorded by the Government of the North-Western Provinces and Oudh, No 1410—I.-427, dated the 17th August 1885

(8) Letter from the Government of the North-Western Provinces and Oudh, No. 1472—I.-440, dated the 27th August 1885.

RESOLUTION.—Resolved, that a copy of the papers cited above be published in the Supplement to the *Gazette of India* for general information, and that a copy be forwarded to the Local Governments and Administrations noted on the margin, with a request that the system of estate management referred to in the correspondence may receive careful consideration.

Government of Madras.
" " Bombay.
" " Bengal
" " the North-Western Provinces and Oudh.
" " the Punjab.
Chief Commissioner of the Central Provinces.
" " British Burma.
" " Assam.

(True Extract.)

CHAS. S. BAYLEY,

Under-Secretary to the Government of India.

Extract, para. 7, of Despatch from Her Majesty's Secretary of State for India, to the Government of India, No. 30, dated 3rd July 1879.

7 I wish to be informed whether, beyond the cost or rateable charge on account of establishments, any contribution is levied in return for the services rendered by the various officers and Departments of Government in superintending the administration of these estates Should there be no such charge, then, looking to the labour involved and to the great benefits thereby secured to these properties and their owners by the action of the Court of Wards, it seems to be deserving of consideration whether some such charge should not be imposed.

No. 633A., dated 9th September 1880.

From—H J. S. COTTON, Esq., Offg. Secretary to the Board of Revenue, L. P,

To—The Secretary to the Government of Bengal, Revenue Department,

I am directed to acknowledge the receipt of your endorsement No. 1743—694L R, dated 2nd September 1879, transmitting a copy of the Secretary of State's despatch No 30, Revenue, dated 3rd July 1879, reviewing the Board's report on the administration of wards' and attached estates in Bengal for 1877-78. In the 7th paragraph of this despatch the Secretary of State observed.—

"I wish to be informed whether, beyond the cost or rateable charge on account of establishments, any contribution is levied in return for the services rendered by the various officers and departments of Government in superintending the administration of these estates. Should there be no such charge, then, looking to the labour involved, and to the great benefits thereby secured to these properties and their owners by the action of the Court of Wards, it seems to be deserving of consideration whether some such charge should not be imposed."

The Lieutenant-Governor has called for an expression of the Board's opinion on the question discussed in this paragraph, and I am now to submit the following report on the subject.

2. The question has, I am to represent, already been under the consideration of Government In Sir George Campbell's time a report was called for as to the amount of work thrown upon district officers in connection with wards' and attached estates, and in their reply the Board suggested that the estates should pay part of the salaries of the Government officers employed in the duties of superintendence. The Government considered the suggestion a reasonable one, but as at that time there were proposals for taking in hand settlements and other improvements, which would require considerable expenditure to be incurred by the estates, it was determined to reserve the question of charging them with the cost of the salaries of the officers of Government.

Government order No. 762R., dated 5th June 1871.

Board's No 41A., dated 26th January 1872

Government order No 1177, dated 16th March 1872

3. Nothing, however, was done in the matter till the receipt of the Secretary of State's recent despatch All Commissioners and Collectors were then called on to submit a statement of the amount of work done in the wards' department, and also to report what proportion of their time was devoted to the management of wards' and attached estates.

4. A detailed statement, abstracted from the local replies, has been prepared in the Board's office, and enables the Board to submit the following information for the consideration of Government. The figures are for the year 1878-79. There are four districts—Bankoorah, Beerbhoom, Pubna, and the Sonthal Pergunnahs—in which there was no Court of Wards' work In the remaining districts the total number of letters, memoranda, returns, bills, civil cases, &c., connected with wards' estates was 78,983 against 546,135 in all other departments, or a proportion of 12·6 per cent. In Commissioners' offices the number is

28,924 against 190,839, or a proportion of 13·1 per cent. In the Board's office the number is 5,297 against 24,540 (in the Land Revenue Department), and the proportion is 17·7 per cent. The aggregate total number in all offices is 113,204 against 761,514, or a proportion of 12·9 per cent.

5. The Commissioners of the Rajshahye and Patna divisions both say that they give a third of their time to Court of Wards' work. But in the Patna division this proportion will no longer hold good, as, owing to the release of the Durbhanga and some other estates, the amount of work has much diminished. The Commissioner of the Presidency Division devotes a quarter of his time to wards' work. The District Collectors who report that they devote a quarter and more of their time to wards' work, are the Collectors of the 24-Pergunnahs, Rajshahye, Fureedpore, Mymensingh, and Monghyr. Several officers, however, represent that the actual time devoted to wards' work does not represent fairly the amount of worry and trouble that the management of wards' work throws on them personally.

6. Generally speaking, it may be said that, taking an average of all districts and divisions, Commissioners and Collectors give fully one-eighth of their time to work connected with the Court of Wards, and that in some cases these duties absorb as much as one-fourth or even more of an officer's working time

7. Although there is no rate at present existing from which Government officers are compensated for the expenditure of this amount of time and corresponding labour, rates are now levied from wards' and attached estates for various purposes, and I am now to explain, for the information of Government, the rates already actually levied on these estates.

8. The first is what is known as the wards' rate fund, although its separate existence as a fund is no longer maintained, and all its receipts and disbursements are treated as ordinary payments to and from the provincial revenues. The object of the levy of this rate is to meet the cost of postage, stationery, and furniture used on account of wards' and attached estates in Government offices, whether in the Collector's, Commissioner's, or Board's office, and the salaries, travelling allowances, gratuities, and pensions of the establishments employed in these offices. This rate is levied on the current demand of rent of estates, and is caculated according to the principles laid down in rules 3 and 4, page 7, of the Wards' Manual. A single rate is seven annas in every hundred rupees. Upon estates of which the rent-roll is above R20,000 a single rate is levied; upon others the rate varies, increasing in inverse proportion to the size of the estate. From estates of which the rent-roll is less than R1,000 ten rates are levied. This rate, being levied on the mofussil jummabandi of estates, of course varies year by year, and its amount has considerably decreased since the large estates of Durbhunga, Paikpara, and others have been released from the Court of Wards. In round numbers the mofussil current demand of rent in estates liable to pay the rate in 1878-79 was R84,70,000. For 1879-80 it is estimated that the demand was R56,39,000. During the current year 1880-81, it is estimated that the demand will be fifty or fifty-two lakhs. A detailed statement of the estimated rate on fifty-two lakhs has been prepared in the Board's office, and has been shown to amount to about R46,000.

9. This rate is intended to provide only for average and usual establishments. If under special circumstances it is necessary to employ in a Government office an extraordinary establishment for the management of any estate or estates, such an establishment may be entertained, the cost being directly charged to the estate or estates concerned. This has been the state of things in Patna where, until lately, a second personal assistant has been retained in the Commissioner's office, being specially paid for by the estates in the division, and occasionally it is so in particular districts, as in the case of a small ward's estate in Noakholly.

10. A second rate on wards' and attached estates has recently been imposed by the orders of Government, in order to defray part of the cost of treasury establishments. The work of local funds having largely increased and added to the work and expense of treasury establishments, it was deemed equitable that these funds should pay their share of the increased cost. The road cess fund and municipalities, the zemindary dâk fund, and nizamut stipend fund pay their share according to a percentage laid down. In the case of wards' and attached estates the percentage has been fixed at four annas per cent. on the current demand of rent. If this demand is fifty-two lakhs, the amount of "four annas rate" in the current year will be R13,000.

11. The third existing charge on wards' and attached estates is what is known as the litigation fund. This fund is under the control of the Legal Remembrancer, and the Board have no concern with it. The object is to reimburse Government the expense of appeals in wards' cases, and from time to time Collectors remit, as directed by the Accountant-General, such sums as may be required by the Legal Remembrancer to be credited to the litigation fund. The scale of fees adopted in the office of the Legal Remembrancer is laid down in clause 11, section III, of the Legal Remembrancer's rules regarding civil suits, and varies in amount from R5 to R85. There is no information in the Board's office which enables the Board to say even approximately what the payments on account of this fund may amount to in the course of the year.

12. No other charges than these are at present levied by Government on wards' and attached estates. The labour of Deputy-Collectors, Assistant Collectors, Collectors, Commissioners, and of the Board of Revenue in superintending and supervising the management of these estates is given gratuitously. This is the question now raised by the Secretary of State. Looking to the labour involved, and to the great benefits thereby secured to these properties and their owners, should not some charge now be imposed to defray the cost of this supervision and superintendence?

13. It appears to the Board that there can be but one answer to this question, and that in the affirmative. There is evidently no reason why officers, whose duties towards the public in general are already of a sufficiently onerous nature, should be required to undertake gratuitously this additional labour for the benefit of a few landed proprietors who happen to be disqualified for the management of their own estates; and the justice of imposing some charge in return for the services thus rendered will probably be generally admitted.

14. I am to say that, in the opinion of the Board of Revenue, it would be desirable to impose one consolidated rate to defray all expenses, including the charge for treasury establishments, but excluding the amount levied for litigation expenses which must remain as at present. This rate might be fixed at a maximum of 3 per cent. on the current demand of rent from all estates under the Court. For the current year this would, if levied at the full rate, produce upwards of R1,50,000.

15. This maximum rate need not, however, always be levied. It might be left to the Board to determine, with reference to the financial condition of any estate, whether the rate on that estate for a particular year should be 3 per cent. or 2 per cent. or any intermediate fraction. But the rate should not be lower than 2 per cent., so that all estates would pay something, while for flourishing estates 3 per cent. might not be too much. It may no doubt be argued that as embarrassed estates are those which give most trouble and work, they should not be assessed at a lower rate; but on the other hand it must be remembered that the Court of Wards is bound not to press too hard upon estates which are just struggling out of insolvency.

16. It has already been suggested that these proposals should not affect the charges which are now payable into the litigation fund. It is right that these charges should remain, as at present, debitable to the particular estates which incur them.

17. Assuming that the full rate of 3 per cent. will not always be levied, it may, perhaps, be estimated that the consolidated rate will produce a sum of about R60,000 per annum in excess of the charges now defrayed from the wards' rate and the four annas rate. The levy of this amount appears by no means excessive or unreasonable in consideration of the services rendered in superintending the administration of the estates.

18. The Board feel some doubt, however, whether it falls within the scope of the present reference that they should offer any suggestions for the disposal of this money. The despatch of the Secretary of State, while it intimates that some payment should be made by those who receive the benefit of this supervision of their property, gives no indication of the manner in which the amount thus levied should be utilized. It appears to be left to the local Government to decide, or at all events to suggest, whether any contribution which may be raised should be appropriated (1) as a general asset to the public revenues; or (2) as a direct payment to those public officers by whom the duties are now performed; or (3) to the entertainment of a special agency for the conduct of the work which now comes under the supervision of the Court of Wards.

19. But assuming that a report from the Board of Revenue will be expected on this point, I am to say that in the first instance the Board thought it desirable to consider the third of these alternatives, and certain selected officers, whose names are given in the margin, were accordingly requested to report whether in their opinion the administration of the estates under the Court would be conducted in as efficient a manner as at present, if that course were adopted. It was suggested by the Board that it might be found feasible to relieve district officers of all connection with Court of Wards' duties if a general manager were appointed for the superintendence of all estates within the limits of a Commissioner's division. It was observed that for some divisions (perhaps for Orissa and Chota Nagpore) such a manager might not be required, and the number of general managers for the whole of the Lower Provinces might be limited to seven. These officers would be selected from the best Deputy Collectors, and would receive salaries ranging from R500 to R1,000 a month according to their qualifications and the extent of the duties entrusted to them. The local managers for the several estates would be continued as at present, though it would perhaps be possible to to make a reduction in the pay of some of them, but they would correspond not with the District Collectors, but with the divisional manager; and the Collectors would be relieved of all duties except the purely ministerial function of issuing certificates on the responsibility of the divisional manager.

Lord Ulick Browne.
Mr. J. Beames.
" J. Monro.
" O'Kinealy.
" J. W. Edgar.
" J. C. Price.
" A. P. Macdonnell.

20. It was added that it might be possible to go a step further than this, and to direct that the divisional managers whom it was proposed to appoint should correspond directly with the Board, and that Commissioners as well as Collectors should be relieved of all superintendence of estates under the Court of Wards. Such a plan, it was pointed out, would of course throw very great responsibilities upon the divisional manager, and it would be a matter for careful consideration whether such officers as would ordinarily be employed in the post of divisional managers would be likely to possess the qualifications which would justify their being entrusted with duties of so much importance.

21. The replies to this reference have now been received, and, after full consideration of the opinions of the officers consulted, the Board are disposed to think that the scheme could not be made to work satisfactorily in practice. The only officer who fully supports it is Lord Ulick Browne, and he dwells too exclusively in his letter on the consideration that the proposed general managers would be able to devote to their duties the time which Collectors and Commissioners cannot afford. His argument hardly touches upon the question whether such managers would be equal to the responsibilities of the appointment. Mr. O'Kinealy is also in favour of the scheme, but his adherence to it is subject to the important qualification that natives should not be appointed. Mr. Monro would leave the Commissioners' duties unaltered, but would make over the Collectors' work to general managers on condition that covenanted civilians shall be chosen—a condition which appears to the Board to be quite inadmissible. The other opinions are generally adverse to the proposal.

22. The general result of the reference made by the Board is that it is impossible to assist Collectors and Commissioners in the conduct of Court of Wards' work without taking it out of their hands altogether, and that it is not expedient to do this, as the only agency by which it could be done efficiently would be too expensive to adopt. The Board therefore are not prepared to recommend to Government, either wholly or in part, the adoption of the proposal that a special agency should be employed, at the head-quarters of districts or divisions, for the conduct of the work which now comes under the supervision of the Court of Wards.

23. It remains to consider the other alternatives which have been suggested. The first of these is that the proceeds of any increased charge on wards' and attached estates should be paid, not to the officers who do the work, but to the Government whose servants they are, or, in other words, be credited as a general asset to the provincial revenues. In this manner the principle of the Secretary of State's despatch would be complied with, for a contribution would then be levied in return for the services rendered by the various officers and departments of Government in superintending the administration of these estates. But there is an objection to this proposal, that it does not in any way relieve Government officers of the burden of work which the administration of wards' estates imposes. It also appears to be a matter for the consideration of Government how far such an appropriation of the wards' rate would be likely to meet with popular approval.

24. The last alternative is that the rate should be appropriated as a direct payment to any of those public officers by whom duties are now performed. The Board do not desire to press upon Government that the Collectors should be directly remunerated. There are obvious practical difficulties attending it, and any scheme of special pecuniary recompense is opposed to the general rule that promotion is the reward of good service. At the same time it so happens that, owing to the exigencies of the service, it is sometimes the case that in those districts where the ordinary current work is heaviest, the officers in charge are not the most highly paid, and the management of the most troublesome wards' estates also supervenes as an additional burden to the overworked Collector. In such cases it may perhaps be worthy of consideration whether a Collector's pay might not be augmented with reference to the additional work imposed upon him by the management of a ward's estate. It may be suggested that when the surplus of the fund for any year had been ascertained, the Board should be at liberty to recommend to Government the grant of a bonus to any district officer drawing less than the salary of a first grade Magistrate and Collector in whose district the work of the Court of Wards had been especially onerous during the year. The grant would be made by Government, and this would maintain the principle that Government servants receive their remuneration from Government alone. The Board, however, do not identify themselves with this proposal, and only lay it before Government for the consideration it may deserve.

25. There is one measure, however, in connection with this proposal which is not open to the objections which may be made to any scheme for the payment of district officers. Under the new law, Act IX (B. C.) of 1879, the Board of Revenue has been declared to be the Court of Wards for the Lower Provinces, whereas under the old law the powers of the Court of Wards were exercised by the several Commissioners of divisions. The effect of this provision, it is needless to say, has been to increase very considerably the wards' work in the office of the Board of Revenue. The new law came into force from June 1879, and the Board's rules under which the working of the law is practically carried out did not come into effect till November last. Yet though the change in system was then only in operation during a period of the past year, the increase in work was marked.

It has been stated, in paragraph 4 of this letter, that the number of letters, memoranda, &c., connected with wards' and attached estates in the Board's office during 1878-79 was 5,297 against 24,540 in the Land Revenue Department, or a proportion of 17·7 per cent. In the past year 1879-80 the number of wards' letters, &c., was 8,055 against 28,903 in the Land Revenue Department, or a proportion of 27·7 per cent. It may be added that in the current year the work has increased even beyond this proportion. A case seems therefore to be made out for the appointment of an Assistant Secretary in the Board's office to be employed exclusively on wards' cases. The appointment of such an officer would probably enable the Board to relieve Commissioners of all Court of Wards work other than of the most urgent character, and any increase of ministerial establishments in the Board's office would be saved by a corresponding abolition of the establishments now entertained in the Commissioner's offices. The Assistant Secretaryship should ordinarily be held by a native of the country, and it would be a prize appointment for the best Deputy Collectors in the service. The officer so appointed would be employed not merely as a Secretary in the Board's office, but he would be at the disposal of the Board for deputation on local enquiries whenever the condition of an estate is bad or doubtful, and the measures adopted or proposed by the local officers appear insufficient. It is desired that the Assistant Secretary in the Board's office should be one of the best able-bodied as well as able-minded Deputy Collectors in the service who would not hesitate to go to Noakholly, or Mymensingh, or Purneah, or Shahabad according to the exigency of the moment. For such an officer the Board do not consider that the salary of R800 or even R1,000 a month would be more than sufficient, and they believe that the appropriation of a part of the rate to the creation of this appointment would be favourably received by the public. But the appointment should be made for a term (say) of five years, renewable only if the incumbent still retained his activity of body and vigour of mind.

26. In conclusion, I am to say that this report has been delayed by the elaborate character of the enquiries instituted, and the necessity which existed for obtaining the opinion of experienced and competent officers regarding the application of the proceeds of a ward's rate. The question is a very difficult one, and calls for the enunciation of a clear line of policy regarding which there is evidently room for much difference of opinion. The principle of a special agency to be paid for from the rate is one which naturally commends itself; but the Board are dissuaded from adopting it by the decided opinion expressed by the great majority of officers consulted that such an agency wood prove less efficient than the present system of administration. To the other proposals made there are also obvious objections which it is unnecessary to recapitulate, and under these circumstances the Board feel that they are only in a position to submit this report for His Honour the Lieutenant-Governor's consideration, to recommend for sanction the appointment suggested in the last preceding paragraph, and to ask to be favoured with the declaration of a line of policy by Government.

Extract, para. 5, from a letter from A. MACKENZIE, Esq., *Secretary to the Government of Bengal, Revenue Department, to the Secretary to the Government of India, Home, Revenue and Agricultural Department, No. 3178—1676L.R., dated 29th November 1880.*

5. Referring now to the suggestion in paragraph 7 of the despatch, that a charge should be imposed upon wards' estates on account of the general supervision given to them by the superior officers of Government, I am to reproduce here the Lieutenant-Governor's remarks on the subject in the resolution on the report for 1879-80:—

"The rates levied upon wards' estates to meet the cost of establishment in Government offices brought in R44,544 during the year. This sum is credited to Provincial rates. Besides this, a rate of four annas per cent. has recently been sanctioned to meet the charges for extra treasury establishments necessitated by the accounts of wards' estates. No charge is at present made on account of the services rendered by superior Government officers. The Board are in favour of imposing a contribution upon this account, as suggested by the Secretary of State when reviewing the Wards' Report for 1877-78 The Lieutenant-Governor is not, however, prepared to support this proposal. Wards' estates are taken in charge by Government officers mainly in order to the protection of the Government revenue. They pay already the whole cost of their management, of the ministerial establishments required in Government offices to conduct the correspondence regarding them and of the establishments employed in the treasuries to keep their accounts The general supervision given by Collectors, Commissioners, and the Board of Revenue is no doubt of value to the estates, but it is given as much in the interests of Government as of the individual proprietors benefited, and ought not, in the Lieutenant-Governor's opinion, to be separately assessed and paid for."

No. 9 (Revenue), dated Simla, the 10th April 1881.

From—The Government of India,

To—Her Majesty's Secretary of State for India.

In his despatch No. 30 (Revenue), dated the 3rd July 1879, Lord Cranbrook noticed certain points in the report of the Board of Revenue on wards' and attached estates in the Lower Provinces for 1877-78, and in paragraph 7 desired that it should be considered whether, in addition to the rates levied on account of establishments, a charge should not

be imposed upon these estates in consideration of the services rendered by the various officers and departments of Government in superintending their administration.

2. We have now the honour to forward copy of a letter* from the Government of Bengal and of the report of the Board for 1879-80, with the orders† of the Local Government thereon. The letter and the resolution appear to us to discuss sufficiently the minor points raised in the despatch above-mentioned; and we shall confine our remarks to the suggestion that wards' estates should pay part of the cost of the district establishments.

* No. 3178—1676 L. R., dated the 29th November 1880.

† Resolution dated the 19th October 1880.

3. In regard to this question, we would invite reference to the full report submitted to the Lieutenant-Governor by the Board of Revenue in their letter No. 633 A., dated 9th September 1880, which will be found among the enclosures. The Board point out that there are actually three rates levied on wards' estates in Bengal. The first has hitherto been known as the wards' rate fund, and the total amount assessable on the wards' estates for this fund during the current year is estimated at R46,000. The fund has no longer a separate existence, having been merged in the provincial revenues. It is required to meet the cost of postage, stationery, and furniture, and the salaries, travelling allowances, gratuities, and pensions of establishments in the Wards branch of the Collector's, the Commissioner's, and the Board's Office.

4. The next rate is one recently imposed as a contribution towards the cost of treasury establishments employed for the accounts of the various local funds, and is paid by wards' and attached estates in common with municipalities, road cess committees, &c. The charge in the case of wards' and attached estates is four annas per cent. on the current demand of rent, and the total demand for the current year is estimated at R13,000.

5. The third charge on these estates constitutes what is known as the litigation fund, which consists of various sums paid by the estates to reimburse the Government the expense of appeals in wards' cases. The total sum likely to be realized on this account during the present year cannot be calculated.

6. No part of the above charges is levied in consideration of the supervision exercised by various revenue officers, from the Deputy and Assistant Collectors to the Members of the Board of Revenue, over the management of the Wards' Department throughout the Province; and the labour of these officers is now given gratuitously to wards' and attached estates. In answer to Lord Cranbrook's suggestion on this point, the Board of Revenue observe that there is no reason why some charge should not be made for the services which the estates receive from Government servants, and they suggest the imposition of a consolidated rate on all estates, at a maximum of three per cent., to include a charge for these services, in addition to the existing charges on account of the wards' rate fund and the cost of treasury establishments. If levied at the maximum, this rate would yield R1,50,000 for the current year; but if it be assumed that the full percentage would not always be levied, the rate might be estimated to yield generally about R60,000 in excess of the present charges, exclusive of the charge for the litigation fund.

7. The Board next proceed to consider how the funds thus obtained might be appropriated—whether (1) as a general asset of the public revenues; or (2) as a direct payment to the officers who are required to devote a portion of their time to the management of the estates; or (3) for the entertainment of a special agency to carry on the work of supervision imposed on the Court of Wards. They rightly observe that the absorption of these funds into the general revenues would not relieve the officers concerned of the burden of attending to the management of the estates. The measure would, it is quite clear, be attended by no practical gain so far as the work of managing the estates is concerned, while it would certainly be viewed with disfavour by the people. As regards direct payments to officers for their services to wards' estates, the Board observe that bonuses might be granted out of the consolidated rate; after each year's surplus balance has been ascertained, but they expressly decline to identify themselves with any proposal of this nature. The grant of such bonuses to public officers, and specially to officers of the higher grades, is obviously open to grave objection, and it is quite unnecessary to consider the question here. With regard to the entertainment of a special agency, the Board do not think, for reasons in which we agree, that the appointment of special officers at the head-quarters of districts or divisions is desirable; but they recommend the appointment of an Assistant Secretary within their own office, to aid in the disposal of wards' work, on the understanding that he would be also available for deputation on local enquiries wherever these might be needed. This recommendation appears to us to be as unsatisfactory as any of the other proposals contained in their letter. The creation of an Assistant Secretary to the Board would give no relief to district officials. On the contrary, experience leads us to believe that it would tend to cause an increase of their work: It is thus apparent that there would be no way of spending the proceeds of an additional rate on wards' estates to which grave objection might not be taken. None occurs to us in addition to those stated in the Board's letter.

8. On a full consideration of the matter, we agree with the view taken by the Lieutenant-Governor, and expressed in paragraph 5 of the letter from the Government of Bengal referred to above. We recently discussed a similar question* in considering the system of managing encumbered estates in Oudh; and we adhere to the conclusion then adopted, which was, briefly, that the same political and administrative reasons which justify special intervention for the protection of estates, the owners of which are disqualified to manage them, also justify the Government in undertaking some share of the burden of management. It has been shown above that wards' estates in Bengal are already required to contribute funds to Government for several kinds of charges, and the imposition of any additional charge of the nature suggested would undoubtedly be a most unpopular measure. Moreover, the Government of Bengal have, we think, argued very correctly, that the services which the Board and the local revenue officers give to the wards' estates are not such as the wards should be required to pay for, and that the employment of the revenue officers on wards' work is really of as much value to the Government in its results, and to the officers themselves in the training which it affords, as it is to the wards' estates.

* *Vide* our despatch No. 6, dated the 7th February 1881.

9. For the above reasons we would propose no modification in the existing system of charging rates upon wards' and attached estates in Bengal.

No. 47 (Revenue), dated India Office, London, the 19th May 1881.

From—Her Majesty's Secretary of State for India,

To—The Government of India.

No. 9, Home, Revenue and Agriculture (Revenue.)

I have considered in council your letter of 10th April last, in which you express your concurrence with the view of the Lieutenant-Governor of Bengal that no modification, such as that suggested in Lord Cranbrook's despatch of 3rd July 1879, in the existing system of charging rates upon wards' and attached estates in Bengal, is desirable.

2. I agree with your Excellency's Government in this conclusion.

No. 342 (Revenue), dated Simla, the 21st June 1881.

Endorsed by the HOME, REVENUE AND AGRICULTURAL DEPARTMENT.

Copy, with copy of the despatch to which it is a reply, forwarded to the Government of Bengal for information, with reference to its letter No. 3178—1676 L. R., dated the 29th November 1880.

No. 72, dated Calcutta, the 4th March 1882.

From—E. C. BUCK, Esq., Secretary to the Government of India,

To—The Secretary to Government, North-Western Provinces and Oudh.

I am directed to refer you to paragraph 7 of the Resolution of the Government of India, No. 284R., dated the 13th December 1881, in which a suggestion was made for the consideration of His Honour the Lieutenant-Governor whether any extension of the system of management adopted in the Awa estate is practicable.

2. The subject of the management of Court of Wards' estates came under discussion two years ago with reference to Bengal, in which Presidency it was decided that a system of paid management was the most effective. In that Presidency, when an estate of any size or importance comes under the Court of Wards, the first step which the Revenue authorities take is to procure a manager. Except in very special cases (such as Durbhanga and one or two other estates), this Manager is not a member of the Civil Service or a Deputy Collector of the Uncovenanted Service, but an outsider, who, whether European or Native, is selected after careful enquiry as to his fitness and trustworthiness, and placed in immediate charge of the property. The care and guardianship of the minor is in almost all cases entrusted to some member of the family, but the administration of the estate in its entirety is the duty of the Manager, who is paid out of, and resides on, the estate, and, subordinate to the Collector of the district, carries on all work precisely as if he was himself the proprietor.

3. On the assumption that, if such arrangements were adopted in the North-Western Provinces, Collectors of districts would be relieved of all direct supervision in large estates, I am to ask what system His Honour the Lieutenant-Governor is disposed to recommend for the proper management of those estates, other than Awa, which cannot afford highly paid and responsible management, and require the close supervision of some member of the official staff. I am to intimate that this question does not suggest the existence of any imperfect management at the present time, but refers to the circumstance that the time and attention of district officers may possibly be too much diverted from public duties by their devotion to a class of work which, if properly performed, must always be of an onerous character.

* Pros., June 1881, No. 53 (A).
„ April 1881 Nos. 30 - 34 (A).
Extract para. 7. of a despatch from Secretary of State, No. 30 (Revenue), dated 3rd July 1879.

4. A copy of a correspondence* with the Government of Bengal, on the subject of the management of wards' and attached estates in that Presidency, is enclosed for the information of His Honour the Lieutenant-Governor.

Extract, paras. 7, 8 and 9, from the Resolution of the Government of the North-Western Provinces and Oudh, No. 1410, dated 17th August 1885.

* * * * * *

7. There are now three methods of management in force in the province. In most districts where the number of estates is small and precludes the appointment of a general manager, the powers of the Court are still exercised, under section 204 of the Land Revenue Act, through the Collector, with, where necessary, a staff of officials for each estate. This is one method, and a second is the system, sanctioned in G. O. No. 2182, dated 7th December 1882, under which a general manager, of superior rank and pay, with the necessary establishments, is appointed to administer, under the control of the Collector, all the Court of Wards' estates in the district.

8. This system can be adopted only where the income of the estates in the district is sufficiently large to bear the cost of a special manager, and it was in force in six* districts during the year under report. After the close of the year the Etawah district was removed from the list owing to the release of the Bhareh estate. On the other hand, the system has since then been introduced into Cawnpore, Jaunpur, and Gorakhpur, so that at the present time it is in operation in eight districts. It has been under trial in the provinces for two years and the Board have, after this period of observation and experience, submitted the separate report on its working, quoted in the preamble to this Resolution. The result of the trial in nine districts has been to lead the officers who have had experience of the system to pronounce unanimously in its favour, and to show that the system is advantageous both to the Government and to the estates themselves. One of its chief objects was to afford some relief to the district officer and his assistants, on whom the burden of estate management in districts where wards' estates were numerous and large pressed very heavily. In this it has completely succeeded; and Mr. Markham, Collector of Bijnor, whose experience in such matters gives great weight to his opinion, estimates that the work of management falling on the Collector has been reduced to one-fifth of what it was. Again, in respect to the estates themselves, the system secures more effective and intelligent administration, since direct management of the villages can more easily be substituted for farming leases, and rents are more punctually and fully realized with less recourse to litigation. There is also reason to think that the wants and wishes of the tenantry are better known and more considerately studied, while the District Officer is able with more certainty to discover the necessities of the various villages and to devise and carry out works of improvement accordingly. The proportional cost of management under this system is nowhere exorbitant, but it varies in each district according to the rental of the estates which contribute to it. In Shahjahanpur, where the normal income was lowest (R1,79,750) and where activity in works of improvement was great, it rose to 9·9 per cent., whereas in Bijnor, with a normal income of R2,38,727, it was as low as 5·4. An exact comparison between the expense of this system and that of separate management under the Collector can scarcely be instituted, because the latter takes no account of the more extensive and valuable services rendered under it by the Collector himself and his ordinary staff.

* Etawah.
Bijnor.
Shahjahanpur.
Allahabad.
Ballia.
Ghazipur.

9. In the Banda district a third method of management has been tried. Owing to the large number of small and scattered properties under the Court's charge, it was not found advisable to appoint a single manager for the entire district. Five circles were, therefore, formed each containing several estates, and a sazáwal or steward on a moderate salary, acting directly under the Collector, was appointed for each. By this measure more minute and constant supervision of the properties is thought to be secured, and the local officers, the Commissioner, and the Board of Revenue, all pronounce in favour of the arrangement, which they consider most suited to the peculiar conditions of the Bánda district. It is difficult, however, to understand how this system can afford much relief to the Collector, and, indeed, this advantage seems not to be claimed for it. But the Lieutenant-Governor is unwilling to disturb an arrangement which is deemed the best by those officers who are responsible for its working, and for the present, he accepts the opinion that the appointment of a highly-paid single manager of estates for the Bánda district is not advisable or feasible. The Board propose to notice the working of the different systems of management in an appendix to future annual reports, and the Lieutenant-Governor quite agrees that the subject can in this way be most appropriately and conveniently considered.

No. $\frac{1472}{1-440}$, dated Naini Tal, the 27th August 1885.

From—The Chief Secretary to Government, North-Western Provinces and Oudh,

To—The Secretary to the Government of India.

With reference to the correspondence ending with your letter No. $\frac{467R}{137-13}$, dated 8th July 1884, I am directed to submit, for the information of His Excellency the Governor General in Council, copies of the papers noted on the margin, regarding the special system of management in force in certain estates held under the Court of Wards in the North-Western Provinces, and to say that the views of the Lieutenant-Governor and Chief Commissioner on the subject are recorded in the Resolution by this Government reviewing the Court of Wards' Report for 1883-84, which has been forwarded to you under cover of letter No. $\frac{1454}{1-427}$, dated 21st August 1885. A copy of the Resolution is herewith submitted for ready reference.

From Secretary to the Board of Revenue, North-Western Provinces, No. $\frac{1183N}{X-26}$, dated 25th August 1884.

No. $\frac{314N}{X-36}$, dated 4th June 1885, with enclosures.

No. 1183N.—X-26, dated Naini Tal, the 25th August 1884.

From—W. C. Benett, Esq., C.S., Offg. Secy. to the Board of Revenue, N.-W. P.,

To—The Chief Secretary to Government, N.-W. Provinces and Oudh.

With reference to paragraph 7 of the orders of Government on the Court of Wards' report for 1882-83, I am desired by the Junior Member to submit a copy of the papers noted on the margin, regarding the present system of management of Court of Wards' and other estates in the Banda district.

Allahabad Commissioner's No. 5161—X-97 of 1884, and enclosures.

2. The properties under management in Bánda being scattered over the district, it was considered advisable, in order to secure effective supervision, to constitute five circles with a manager in charge of each. The managers are able under these arrangements to be constantly present in their respective circles—a result which could not be attained if one highly-paid special manager were to be appointed for the whole district. This is a matter of the first importance, and on this ground Mr. Daniell considers that it would not be advisable to substitute for the system now being worked in Banda a system similar to that adopted in Allahabad, Sháhjahánpur, Etáwah, and Bijnor.

3. The Junior Member has carefully watched the working of the present system in Bánda, and considers it to be effective and economical, and calculated as far as possible to secure the object referred to in the concluding portion of paragraph 7 of the Government Order quoted above. He has therefore sanctioned its continuance.

4. The Collector has been instructed not to submit special reports on the working of this system in future. He will refer to the subject in the annual expenditure and budget reports of the several estates under his management, and show the cost and distribution of the establishment in the usual way in the statements prescribed for the purpose. The Board will in future notice the working of the system in regard to the Court of Wards' estates in their annual report to Government, and a separate report will also be submitted at the close of each revenue year dealing with the subject as it affects the other estates under direct management.

No. $\frac{314N}{X-36}$, dated Naini Tal, the 4th June 1885.

From—W. C. Benett, Esq., C. S., Offg. Secy. to the Board of Revenue, N.-W. P.,

To—The Chief Secretary to Government, N.-W. Provinces and Oudh.

With reference to the closing remarks of paragraph 7 of G. O. No. $\frac{832}{1.-477-8}$, dated 29th July 1884, to the Board's address, I am directed by the Junior Member to submit a further report, with annexures, on the working of the scheme of employing special managers on Court of Wards' estates.

2. I am to state that a report on the arrangements in force in the estates in the Banda district was submitted in Board's No. $\frac{1183}{X-26}$, dated 25th August 1884, and to remark that the working of the special scheme for those estates will be referred to in future in the Board's annual reports on the Court of Wards' estates.

3. In accordance with the suggestions conveyed in G. O. No. 1126, dated 30th June 1882 (in the Revenue Department), the scheme of special managers was adopted, as soon as proper arrangements could be made in the early part of 1883, in the following districts:—

Etáwah,	Sháhjahánpur,
Bijnor,	Allahabad;

and towards the close of that year a special manager was appointed for the districts of Gházipur and Ballia jointly. As the estates held under the Court of Wards possessed pro-

perty in both of these districts, it was deemed advisable to have one joint manager, who is subordinate to the Collector of the Gházipur district.

In 1884 the Privy Council directed that the Bhareh estate in the Etáwah district should be surrendered to the claimant Raja Rup Singh, and on the 30th of October 1884, the services of the special manager for that district were dispensed with and the old system of management for the remaining estates in the district was reverted to. At the beginning of this year the scheme was extended to the Gorakhpur district, and later on in the year to the Jaunpur and Cawnpore districts. There are therefore now eight districts (counting Gházipur and Ballia separately) in which the scheme is in force.

4. It will therefore be seen that the scheme has been working for some time in the Bijnor, Sháhjahánpur, Allahabad, Gházipur-Ballia districts, and the Junior Member is of opinion that the time has now come when some estimate can be formed as to the success or failure of the scheme.

5. In calling for reports from the Collectors of those districts in which the scheme has been adopted, the Board in the light of the remarks conveyed in your G. O. No. 832—I.-427-2, dated 28th July 1884, called for replies to the following questions:—

(*a*) Whether the management of the estates had been found to be as efficient under the present scheme as under the old system of separate managers for each estate?

(*b*) To what extent the work of the Collectors and their covenanted staff had been lightened by its introduction?

(*c*) Whether there had been any serious increase in the cost of management?

Each of these points will be dealt with separately.

6. *Efficiency of management.*—The reports are unanimous that there is a marked improvement in the management of the estates. The benefits resulting from the scheme may be classified under the following heads:—

(1) substitution, in a great measure, of direct management in the place of leases;

(2) increase in the realisations of the rental demand;

(3) extended application of agricultural improvements, especially in the Sháhjahánpur and Allahabad districts (annexure A);

(4) decrease in the number of suits instituted in the revenue court in consequence of the managers being in a position from personal acquaintance with the facts of each case to advise Collectors as to the desirability of taking legal proceedings.

And, lastly, the Junior Member is disposed to think that the requirements of the estates and the condition of the resident tenantry have been more closely considered by the managers who are required to be constantly moving about on the properties under their charge.

7. *Relief to the district staff.*—This is obvious, and the Board in their endeavours to extend the scheme have never lost sight of this fact. On this point I am to quote some remarks made by the Collector of Bijnor, who in the Allahabad district and in his present one has had a long experience of both systems, and the Junior Member thinks few officers are better entitled to express an opinion as to the merits of either system. Mr. Markham remarks—

"Without the special manager, every stage of every file regarding the several estates would have to pass the Collector or a covenanted officer. With him, the majority of the matters connected with the management, such as daily reports, &c., never trouble the Collector at all; and such as do come before him come complete and in proper train for a simple final order or assent. Of the civil and revenue litigation the Collector retains the initiative on the report of the manager. Thereafter the labour is entirely taken by the manager. In addition to the relief thus given, the Collector and his covenanted staff are freed from a thousand and one vexatious details connected with the supervision of the actual work of collecting rents, and of arranging the management of the various villages for the future. The Collector's Court of Wards' work under the new system now reported on is not one-fifth of what it was under the old, when it was really the more onerous half of his entire work."

The opinions of the Collectors of the other districts mentioned in paragraph 4 fully confirm Mr. Markham's remarks, and from what he has seen of the working of the system in the Rohilkhand Division, Mr. Robertson is convinced that material aid is afforded to the Collectors, while the estates benefit by closer supervision. On this point the Board enquired whether it was advisable to extend the powers of the special managers with a view to further lightening the ordinary administrative work of a district. From the replies received, it appears that no extension of the powers already granted is desirable. Of the special managers appointed, only Mr. Stout (Sháhjáhanpur) and Zain-ul-ab-din (Allahabad) are Deputy Collectors, and as such have the powers of an Assistant Collector of the 2nd class; but neither of these officers appears to exercise his powers. The Commissioner of Allahabad suggests that the appointment of a special manager should *ipso facto* carry with it the grant of the powers of a Deputy Collector. He thinks that the managers would thus have

more local influence, and that their present position is inferior to that of a Tahsildár. The Junior Member is not inclined to assent to this, and considers it inadvisable, save in special cases, to confer such powers on the managers, some of whom have never been through the lower grades of Government employment, and are therefore unacquainted with all the details of executive work. Moreover, the fact that it has not been found necessary to make over any revenue work to the two managers who have the powers of a Deputy Collector forms in itself a sufficient argument for not investing other officers with these powers.

8. *Cost of management.*—The statistics given in annexure B show the cost of management under the old and present systems. The increase shown in the districts of Etáwah, Sháhjahánpur, Allahabad, and Ghazipur-Ballia is, to a certain extent, merely nominal, as under the present system the items "stationery" and "miscellaneous charges" are incorporated in the cost of management, whereas, under the old system the items were treated separately. If allowance is made for this, the percentage under the new system would be lower than it is.

A.—*Statement showing the sums laid out on improvements during 1884 as compared with 1882-83.*

Districts.	Expended, 1882-83.	Expended, 1883-84.
	R	R
Etáwah	2,216	5,845
Bijnor	34,963	27,260
Sháhjahánpur	2,619	8,899
Allahabad	6,754	10,381

N.B.—Nearly the whole of the money was laid out on wells and tanks.

B.—*Statement showing the cost of management in districts in which the special scheme of management of Court of Wards' Estates has been introduced.*

District.	Number of estates.	Normal income.	Charges of special and collecting staff.										Percentage of total cost (column 13) on normal income entered in column 3.	Remarks.
			Pay of manager.	Pay of manager's establishment.	Stationery and miscellaneous charges, manager's office.	Total of columns 4 to 6.	Percentage of column 7 on rental (column 3).	Pay of staff for field work.	Stationery, &c., of field staff.	Total of columns 9 and 10.	Percentage of column 11 on figures in column 3.	Total of columns 7 to 11.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		R	R	R	R	R		R	R	R		R		
Allahabad	9	3,41,907	3,760*	3,329*	485*	7,574*	2·2	11,666	808	12,474	3·6	20,048	5·8	* Total cost of R8,460, R886 paid by State perties managed un this scheme.
Bijnor	8	2,38,727	3,600	2,400	476	6,476	2·7	5,988	479	6,467	2·7	12,943	5·4	Introduced on 1st A 1883.
Sháhjáhanpur	9	1,79,750	3,600	1,500	1,329	6,429	3·5	10,508	964	11,472	6·4	17,901	9·9	Introduced, November 18
Gházipur-Ballia	2	51,785	1,392	359	40	1,791†	3·4	2,592	84	2,676	5·0	4,467	8·4	† This is the amount tha debited to the Co Wards only.
Gorakhpur	5	1,89,900	3,240	1,140	520	4,900	2·6	...	...	...	...	...	2·6	Scheme introduced January 1885.
Jaunpur	5	1,86,006	3,000	1,040	160	4,200	2·2	8,836	600	9,436	5·0	13,636	7·2	Introduction of s sanctioned on 1st 1885.
Cawnpore	8	93,705	3,000	960	100	4,060	4·3	2,706	100	2,806	2·9	6,866	7·2	Introduction of s sanctioned on 15th 1885.
Etáwah	...	...	...	...	...	...	...	...	...	...	...	...	...	Introduced on 1st June and closed on 31st ber 1884.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF CALCUTTA DURING THE MONTH OF NOVEMBER 1885.

No. 1.—As to Age and Sex.

	Demerara.				Mauritius.				Natal.				Trinidad.				Fiji.				Surinam.				French W. I. Colonies.				Total.		
	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Grand Total.
Under 2 years	6	16	22	40·45 women to every 100 men.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	16	22
From 2 to 10 years	24	21	45		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24	21	45
„ 10 „ 20 „	59	40	99		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	59	40	99
„ 20 „ 30 „	271	95	366		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	271	95	366
„ 30 „ 40 „	21	7	28		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	7	28
„ 40 „ 50 „	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Above 50 „	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	381	179	560	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	381	179	560

No. 2.—As to places whence emigrants came to Calcutta for embarkation.

Orissa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Western Bengal	21	15	39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24	15	39
Central ditto	8	6	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	6	14
Eastern ditto	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
Behar	164	83	247	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	164	83	247
North-Western Provinces	112	59	171	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	112	59	171
Oudh	60	16	76	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	16	76
Central India	2	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2
Punjab	2	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2
Nepal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mixed, Madras & Bombay, &c.	8	...	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	8
Grand Total	381	179	560	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	381	179	560

No. 3.—As to Caste and Religion.

Brahmins, high caste	47	21	68	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47	21	68
Hindoos. Agriculturists	75	37	112	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75	37	112
Hindoos. Artisans	85	41	126	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	85	41	126
Hindoos. Low castes	119	50	169	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	119	50	169
Musulmans	55	30	85	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	55	30	85
Christians	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	381	179	560	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	381	179	560

MEMO.	M.	F.	Total.
1. Hindoos	326	149	475
2. Musulmans	55	30	85
3. Christians	...	...	...
Total	381	179	560

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT

DEPARTMENT OF FIN

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

QUANTITIES PER RUPEE

Provinces.	Districts.	Wheat.			Barley.			Rice (best sort).			Rice (common).			Great Millet (Cholum, Jowar), *Holcus Sorghum*.			Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*.		
		Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras.	Ganjam	14 11	11 2	11 13	...	...	...	13 0	12 2	15 10	13 13	13 0	15 8	...	...	...	...	...	...
	Vizagapatam	17 0	17 0	17 0	...	...	...	8 6	8 6	10 2	10 11	10 11	12 5	16 3	16 3	21 10	24 11	24 11	22 13
	Godavery	14 6	14 6	17 2	...	...	...	10 14	9 14	11 14	14 0	13 8	15 0	21 2	21 2	25 0	...	...	...
	Kistna	8 13	8 13	15 3	...	...	...	11 14	11 14	14 0	13 0	13 0	14 11	17 3	17 3	...	...	...	...
	Nellore	11 3	13 0	15 5	...	...	...	12 6	12 6	13 14	15 8	15 8	16 0	21 10	20 10	23 0	22 3	22 3	24 6
	Cuddapah	13 3	13 3	13 10	...	...	...	11 8	11 8	12 0	13 5	13 5	13 5	23 11	23 11	21 5	28 5	28 5	23 3
	Anantapur	11 8	11 8	11 8	...	...	...	10 11	10 11	11 13	11 14	11 14	13 0	30 14	24 11	20 10	28 3	29 2	22 10
	Bellary	16 5	15 6	15 6	...	...	...	11 13	11 13	11 13	13 0	13 0	13 0	26 13	26 13	18 10	25 6	25 6	16 14
	Kurnool	12 11	12 11	12 11	...	...	...	11 6	11 6	10 5	12 2	12 2	11 13	27 6	29 6	20 8	23 11	22 8	18 11
	Madras	11 0	11 0	10 10	...	...	...	11 3	11 2	12 0	12 6	12 5	13 3	17 5	17 5	23 0	21 13	21 13	23 13
	Chingleput	...	...	...	...	...	...	12 0	12 0	12 0	14 0	12 13	13 10	...	...	...	...	21 2	21 2
	North Arcot	9 11	9 11	9 5	...	...	...	12 2	12 2	13 2	15 0	15 0	16 0	...	...	30 0	...	...	26 6
	South Arcot	9 6	8 10	7 13	...	...	...	12 3	11 5	11 11	13 2	12 11	12 11	...	...	...	30 13	30 6	23 8
	Tanjore	9 8	9 8	9 3	...	...	...	12 0	12 0	10 6	15 6	16 5	13 6	26 3	26 3	22 5	27 3	28 5	26 2
	Trichinopoly	9 3	9 3	8 10	...	...	...	11 8	11 8	10 6	12 5	12 5	11 3	19 10	19 10	...	20 5	21 10	22 14
	Madura	9 11	9 11	9 6	...	...	...	11 13	11 5	10 2	12 3	11 13	10 10	24 5	24 5	21 2	21 5	20 10	23 8
	Tinnevelly	8 8	8 8	9 10	...	...	...	10 5	10 5	9 8	13 3	13 10	11 3	...	...	18 6	...	...	18 13
	Coimbatore	12 5	12 5	10 11	...	...	...	11 11	11 11	13 0	12 11	12 11	13 10	20 14	20 14	20 14	22 5	22 5	...
	Nilgiris	7 13	7 13	8 8	...	...	...	9 10	9 10	8 13	10 6	10 6	10 6	15 6	15 6	16 14	16 13	16 13	15 6
	Salem	9 5	10 3	9 5	...	...	...	11 3	11 3	12 11	12 13	12 3	13 3	21 13	21 13	22 11	20 8	20 8	23 9
	South Canara	9 11	9 11	10 5	...	...	...	9 6	9 6	9 11	13 8	13 8	13 3	...	...	...	...	...	...
	Malabar	9 11	9 11	9 0	...	...	...	12 8	12 8	13 0	13 0	13 0	13 13	...	...	...	...	...	...
Bombay.	Bombay	10 9	10 9	12 8	19 1	17 13	23 8	6 15	7 8	7 6	10 13	10 13	11 0	17 14	17 14	15 11	14 3	14 11	12 15
	Ahmedabad	16 0	16 0	16 0	23 8	22 0	24 0	6 8	6 8	6 8	10 8	11 0	11 8	19 8	19 0	20 0	17 0	17 0	21 8
	Kaira	14 8	14 8	13 14	...	...	29 0	8 4	8 4	9 11	11 8	11 8	13 5	17 0	16 8	22 13	16 0	15 8	18 0
	Surat	14 14	14 14	14 10	20 0	20 0	12 8	7 5	7 5	7 5	8 3	8 3	8 3	17 12	17 12	14 3	13 13	13 13	13 10
	Broach	16 0	16 0	12 0	...	...	...	8 0	8 0	9 12	11 0	11 0	12 12	15 8	16 8	16 0	15 0	15 0	14 12
	Tanna (Salsette)	10 5	11 0	11 9	9 10	9 10	...	8 3	8 0	9 0	10 0	9 10	10 9	12 0	18 15	13 13	15 0	13 13	16 0
	Colába (Alibag)	8 8	8 8	8 0	...	...	...	6 0	6 0	6 0	10 8	10 8	10 8	...	...	...	...	...	...
	Khandesh (Dhulia)	16 4	18 0	21 12	...	...	...	7 4	7 4	7 4	9 4	9 4	11 0	27 4	24 0	23 8	21 4	21 4	20 8
	Násik	17 8	17 8	20 3	...	...	...	10 6	10 6	5 15	12 0	12 0	10 6	...	...	...	17 0	17 0	16 15
	Ahmednagar	15 11	15 10	17 6	...	...	...	8 4	8 4	8 3	9 5	9 3	10 8	22 2	20 11	18 0	17 12	17 13	17 13
	Poona	13 13	13 4	14 15	9 4	9 4	9 4	9 13	9 13	8 9	10 7	10 7	9 13	19 13	17 6	16 11	16 2	16 2	14 15
	Sholápur	14 8	14 8	14 8	...	...	...	10 15	10 7	9 12	11 13	11 5	10 10	22 12	25 0	13 13	20 11	23 14	16 8
	Bijápur (Bijápur)	14 13	16 2	14 1	...	...	9 15	6 1	6 1	9 6	8 12	18 12	10 5	20 1	22 10	13 7	23 3	24 8	13 11
	Satara	12 1	12 1	13 6	...	...	...	8 4	8 4	9 4	9 5	9 5	11 2	14 10	14 10	14 10	14 4	14 4	14 4
	Belgaum	16 0	16 0	15 8	11 8	11 8	10 8	12 0	11 8	12 0	12 8	12 8	13 0	22 0	23 0	13 1	23 0	23 0	14 3
	Dharwar (Hubli)	19 0	19 0	16 0	...	...	...	10 0	11 0	11 0	11 0	12 0	12 0	25 0	25 0	17 0	21 0	21 0	16 0
	Ratnágiri	8 9	8 9	11 3	...	...	...	12 2	11 6	10 0	13 7	12 11	12 0	15 10	15 10	14 15	14 11	13 8	14 14
	Kanara (Karwar)	12 8	12 8	12 0	...	...	...	7 8	8 0	7 8	12 0	11 8	12 0	18 0	17 0	16 0	13 0	13 0	...
	Pánch Mahals (Godhra)	12 0	12 0	14 8	...	...	...	9 10	10 0	10 0	11 6	11 6	11 6	24 0	25 0	26 10	16 0	16 0	16 13
	Aden	8 0	9 5	8 0	...	...	...	6 3	6 9	5 10	7 0	7 0	6 3	10 3	11 3	9 5	11 3	11 3	8 0
	Asirgarh	16 8	16 8	19 5	...	...	...	11 0	11 0	11 0	12 0	12 0	14 0	24 0	22 11	26 0	25 0	25 0	28 0
	Baroda	11 7	11 7	13 6	13 2	13 2	16 5	6 14	6 14	7 9	9 2	9 2	10 8	18 0	18 0	17 8	14 14	14 14	15 12
	Disa	16 14	17 10	18 0	...	...	...	7 2	6 10	6 10	9 0	8 14	8 11	20 0	20 0	22 4	21 6	21 10	20 5
	Nimach	19 8	20 8	26 0	30 0	33 0	45 0	8 0	8 0	9 0	10 0	9 0	10 0	28 0	31 0	35 0	18 0	19 4	20 0
	Nasirabad	22 0	22 0	22 8	35 0	35 0	32 0	7 0	7 0	6 0	8 0	8 0	7 0	32 0	31 10	29 0	22 0	22 0	22 0
	Rajkot	17 0	17 0	20 0	...	...	...	6 0	6 0	6 6	9 8	9 8	8 0	19 8	19 8	25 8	17 0	17 0	18 14
	Upper Sindh Frontier	15 0	15 8	14 8	24 8	22 8	21 12	10 0	10 0	10 0	11 4	12 2	11 4	24 8	26 8	25 0	24 8	24 8	22 12
	Karachi	13 13	13 13	15 0	18 0	19 0	20 0	8 0	8 0	8 8	13 0	14 8	13 0	19 0	19 0	20 0	15 0	15 0	17 0
	Haidarabad (Gidu Bunder)	14 4	14 4	15 0	20 8	19 8	20 0	9 8	9 8	9 0	13 0	13 0	13 0	20 0	19 8	21 8	18 8	19 0	19 8
	Shikarpur	13 8	13 8	15 6	23 8	23 8	22 8	10 8	10 0	11 0	12 0	11 8	13 0	19 8	19 8	19 0	22 8	24 0	22 0
	Sukkur	16 0	16 0	16 0	27 0	28 0	25 0	12 0	12 0	11 0	16 0	16 0	15 0	22 0	22 0	24 0	22 0	24 0	23 0
	Thar & Parkar (Umarkot)	13 0	13 0	16 0	...	...	...	...	...	...	16 0	16 0	13 10	...	...	...	16 4	16 4	20 0
	Western Districts.																		
Bengal.	Burdwan	16 0	15 0	16 0	13 8	...	27 0	11 12	11 6	11 8	20 0	16 8	16 0	...	...	...	...	...	...
	Bancoorah	16 0	16 0	15 8	18 0	18 0	16 0	18 8	15 8	14 8	22 8	19 8	17 0	...	...	...	...	...	...
	Beerbhoom	15 0	15 0	16 0	...	...	...	13 8	13 0	14 0	20 0	16 8	16 0	...	...	...	...	...	...
	Midnapore	12 0	12 0	14 0	...	...	20 0	16 0	14 0	14 0	22 8	24 0	18 0	...	...	...	...	...	...
	Hooghly	16 0	16 0	16 0	...	...	...	10 0	10 0	9 0	13 0	13 0	13 0	...	...	...	...	...	...
	Howrah	15 4	15 8	15 4	...	...	...	9 0	10 0	11 0	13 4	13 0	14 8	...	...	...	...	...	...

a In sub-divisions retail prices of salt per rupee were :—Culna 14 seers, Cutwa 13 seers, and Raneegunge 13·4 seers.
b In Bishenpore retail price of salt 12 seers per rupee.
c In Rampore Hât retail price of salt 13 seers per rupee.

OF INDIA.

ANCE AND COMMERCE.

NDIA FOR THE 1st HALF OF DECEMBER 1885.

N SEERS OF 80 TOLAHS.

Lesser Millets, Ragi, &c. (Kavaru, Veragu, Sawee, Cheena, Coraloo, Murhwa, Nuggee), *Panicum Miliaceum*, &c.			Gram.			Firewood.			Salt.										
									Wholesale.			Retail.							
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.					
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.					
3 6	23 6	29 5	20 0	20 0	26 10	215 13	215 13	215 13	...	...	...	13 13	13 13	13 13	Ganjam				
1 3	21 3	24 3	22 3	22 3	35 2	93 5	93 5	93 5	15 3	15 3	14 0	14 0	14 0	12 14	Vizagapatam				
5 8	27 5	32 13	21 0	19 14	33 10	194 6	194 6	194 6	13 8	13 8	14 10	13 8	13 8	14 10	Godavery				
5 0	25 0	30 6	17 11	17 11	33 10	145 13	145 13	145 13	15 11	15 11	15 11	14 10	14 10	14 10	Kistna				
5 0	25 0	25 8	21 8	16 5	22 0	93 5	93 5	93 5	15 6	14 13	14 13	14 13	14 5	14 13	Nellore				
8 8	28 8	28 8	20 10	20 10	27 8	194 6	194 6	194 6	16 10	16 10	17 2	16 3	16 3	16 10	Cuddapah				
8 2	30 2	23 5	23 8	22 6	28 0	...	...	...	14 5	14 5	14 14	14 5	14 5	14 5	Anantapur				
3 0	32 0	21 5	20 3	20 3	20 3	94 13	94 13	94 13	15 8	15 8	15 3	14 14	14 14	14 14	Bellary				
...	...	...	21 0	21 0	21 0	139 0	139 0	139 0	14 6	14 6	14 6	14 0	14 0	14 0	Kurnool				
4 5	24 5	28 2	17 14	16 13	25 0	85 0	85 0	79 0	15 6	15 6	16 14	14 10	14 10	16 6	Madras				
4 11	24 11	27 6	17 3	17 3	24 3	97 3	92 5	87 8	15 2	15 2	17 6	14 11	14 11	17 0	Chingleput				
9 14	30 13	30 13	16 11	16 11	23 10	140 0	140 0	140 0	15 6	15 6	15 6	14 13	14 13	14 5	North Arcot				
5 0	29 0	25 0	18 5	17 6	25 3	209 0	201 11	213 13	18 6	17 8	18 6	18 0	17 2	18 0	South Arcot				
9 6	28 11	24 3	20 2	19 11	22 11	170 2	170 2	170 2	16 10	16 10	15 3	15 10	15 10	14 5	Tanjore				
6 3	24 14	22 5	21 10	20 13	24 10	97 3	97 3	97 3	17 0	17 0	17 0	16 3	16 3	16 3	Trichinopoly				
4 13	24 13	24 13	24 0	23 0	24 14	116 10	116 10	106 14	16 6	15 14	16 6	15 14	15 6	15 14	Madura				
...	...	20 11	19 13	19 13	22 11	70 0	70 0	70 0	16 2	16 2	17 6	15 11	15 11	17 0	Tinnevelly				
3 0	23 0	26 3	21 13	21 13	30 6	121 5	121 8	97 3	14 2	14 2	15 2	13 10	13 10	14 10	Coimbatore				
7 5	17 5	18 11	16 10	16 10	19 2	161 13	161 13	161 13	12 10	12 10	13 0	11 0	11 0	12 0	Nilgiris				
7 6	25 10	27 6	21 11	21 11	30 8	233 5	227 14	151 10	16 14	16 14	18 0	15 11	15 11	16 14	Salem				
1 2	21 2	22 14	16 3	16 3	20 3	145 13	145 13	121 8	18 6	18 6	15 14	15 13	15 13	14 14	South Canara				
6 13	17 8	20 13	19 5	19 5	25 3	121 8	121 8	121 8	15 5	15 5	15 5	14 6	14 6	14 6	Malabar				
3 10	15 7	12 12	17 3	16 0	17 0	63 14	72 13	59 9	14 6	14 6	14 6	14 6	14 6	12 9	Bombay				
...	...	...	22 0	22 8	16 0	80 0	80 0	90 0	16 8	16 8	16 8	16 0	16 0	16 0	Ahmedabad				
0 0	20 0	22 0	19 8	19 8	13 5	80 0	80 0	80 0	...	...	...	16 0	16 0	16 0	Kaira				
...	...	...	17 0	17 0	14 14	80 0	80 0	80 0	13 10	13 10	13 10	13 10	13 10	13 10	Surat				
...	...	...	15 8	12 8	12 8	105 0	106 0	106 0	15 2	14 8¾	14 8¾	14 9	14 8¾	14 8¾	Broach				
...	...	...	14 5	14 5	13 0	74 8	74 8	70 0	17 3	17 3	15 3	16 6	16 6	13 5	Tanna (Salsette)				
...	...	...	14 0	14 0	14 0	115 0	115 0	120 0	12 0	12 0	14 0	11 8	11 8	13 8	Colába (Alibag)				
...	...	...	20 2	18 8	23 8	200 0	200 0	80 0	13 2	12 4	12 4	13 0	12 0	12 0	Khandesh (Dhulia)				
0 11	20 11	23 0	18 8	18 8	24 10	128 0	128 0	128 0	15 0	15 0	13 10	14 6	14 6	13 9	Násik				
...	...	...	18 2	16 11	23 0	90 2	88 12	84 1	13 10	13 14	14 9	13 8	13 11	14 5	Ahmednagar				
5 6	15 6	15 6	14 15	14 15	20 9	68 0	68 0	68 0	13 11	13 11	14 6	13 7	13 7	14 2	Poona				
...	...	...	17 5	17 5	19 10	80 0	80 0	80 0	13 8	13 8	13 8	13 4	13 4	13 4	Sholápur				
...	...	...	14 5	14 5	12 11	100 0	100 0	120 0	11 4	11 4	14 14	10 4	10 4	13 14	Bijápur (Bijápur)				
...	...	...	12 6	14 5	18 3	116 8	116 8	116 8	15 4	15 4	15 5	14 9	14 9	14 9	Satara				
1 0	31 0	18 0	14 0	13 0	15 9	60 0	65 0	62 10	13 8	13 0	13 0	13 0	12 8	12 0	Belgaum				
1 0	31 0	20 0	14 0	14 0	15 0	80 0	80 0	80 0	9 8	9 8	9 7	9 0	9 0	9 0	Dharwar (Hubli)				
6 7	15 14	17 1	15 6	14 11	17 8	135 0	120 0	90 0	13 9	14 1	12 15	13 9	14 1	12 15	Ratnágiri				
1 0	20 0	20 0	16 0	15 8	16 0	213 5	213 5	213 5	13 0	12 9	14 0	12 0	11 0	13 0	Kanara (Karwar)				
0 0	20 0	20 0	22 13	22 13	22 13	160 0	160 0	160 0	16 0	16 0	16 0	15 4	15 4	15 4	Pánch Mahále (Godhra)				
...	...	...	11 3	11 3	9 5	65 5	65 5	65 5	...	...	...	32 0	32 0	32 0	Aden				
...	...	...	17 0	17 0	22 0	150 0	150 0	150 0	12 0	12 0	12 0	12 0	12 0	12 0	Asirgarh				
8 14	18 5	19 9	16 9	16 9	13 6	80 0	80 0	80 0	14 1	14 1	14 1	14 0	14 0	14 0	Baroda				
...	...	...	22 4	22 4	16 8	137 8	137 8	137 8	14 8	14 8	13 8	14 0	14 0	13 0	Disa				
...	...	...	27 0	28 0	28 0	180 0	180 0	180 0	...	...	...	13 0	13 0	14 0	Nimach				
...	...	...	38 0	37 5½	27 0	90 0	90 0	80 0	14 12	14 12	16 14	14 0	14 0	15 14	Nasirabad				
...	...	...	20 0	20 12	20 8	80 0	80 0	60 0	50 0	50 0	48 0	35 0	35 0	32 0	Rajkot				
0 0	60 0	60 0	22 0	25 6	20 12	160 0	160 0	200 0	12 13*	12 13*	12 11*	12 10*	12 10*	12 10*	Upper Sindh Frontier				
0 8	10 8	11 0	19 0	18 0	20 0	85 0	85 0	80 0	17 8	17 8	17 11	17 0	17 0	17 0	Karachi				
...	...	...	19 8	19 8	18 8	160 0	160 0	160 0	14 0	14 0	15 0	13 8	13 8	14 8	Haidarabad (Gidu Bunder)				
...	...	...	17 8	23 0	21 8	190 0	200 0	190 0	13 8	14 0	14 0	13 0	13 12	13 8	Shikarpur				
...	...	...	24 0	24 0	23 0	120 0	120 0	120 0	14 0	14 0	14 0	13 0	13 8	13 0	Sukkur				
...	...	...	...	...	...	160 0	160 0	160 0	14 12	14 12	14 12	14 12	14 12	14 12	Thar & Parkar (Umarkot)				
									Prices per md. of 40 seers.						*Western Districts.*				
									R a. p.	R a. p.	R a. p.								
...	...	...	18 8	18 0	18 0	120 0	120 0	120 0	2 15 0	2 15 3	2 14 0	13 8*a*	13 8	13 5	Burdwan				
...	...	...	17 8	18 0	18 0	240 0	280 0	240 0	3 2 0	3 2 0	3 0 0	12 8*b*	12 12	13 0	Bancoorah				
...	...	...	16 8	16 0	16 0	160 0	160 0	160 0	3 2 6	3 2 6	3 2 6	12 0*c*	12 0	12 0	Beerbhoom				
...	...	...	16 0	16 0	16 0	155 0	155 0	155 0	3 1 2	3 1 2	3 0 0	12 8*d*	12 8	12 12	Midnapore				
...	...	...	16 0	16 0	16 0	120 0	120 0	120 0	2 14 0	2 14 0	2 14 0	13 9*e*	13 9	13 9	Hooghly				
...	...	...	17 8	17 8	17 8	90 0	90 0	80 0	3 0 0	3 0 0	3 0 0	13 0	13 0	13 0	Howrah				

Districts.	Provinces.
Ganjam	Madras.
Vizagapatam	
Godavery	
Kistna	
Nellore	
Cuddapah	
Anantapur	
Bellary	
Kurnool	
Madras	
Chingleput	
North Arcot	
South Arcot	
Tanjore	
Trichinopoly	
Madura	
Tinnevelly	
Coimbatore	
Nilgiris	
Salem	
South Canara	
Malabar	
Bombay	Bombay.
Ahmedabad	
Kaira	
Surat	
Broach	
Tanna (Salsette)	
Colába (Alibag)	
Khandesh (Dhulia)	
Násik	
Ahmednagar	
Poona	
Sholápur	
Bijápur (Bijápur)	
Satara	
Belgaum	
Dharwar (Hubli)	
Ratnágiri	
Kanara (Karwar)	
Pánch Mahále (Godhra)	
Aden	
Asirgarh	
Baroda	
Disa	
Nimach	
Nasirabad	
Rajkot	
Upper Sindh Frontier	
Karachi	
Haidarabad (Gidu Bunder)	
Shikarpur	
Sukkur	
Thar & Parkar (Umarkot)	
Western Districts.	
Burdwan	Bengal.
Bancoorah	
Beerbhoom	
Midnapore	
Hooghly	
Howrah	

d In sub-divisions retail prices of salt per rupee were:—Contai 13 seers and Tumlook 11 seers.
e In sub-divisions retail prices of salt per rupee were:—Serampore 13 seers and Jehanabad 13-8 seers.
* In common use.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

QUANTITIES PER RUPEE.

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of 1884.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of 1884.	Rice (best sort). Present fortnight.	Rice (best sort). Past fortnight.	Rice (best sort). Corresponding fortnight of 1884.	Rice (common). Present fortnight.	Rice (common). Past fortnight.	Rice (common). Corresponding fortnight of 1884.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of 1884.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*	*Central Districts.*																		
	Calcutta	14 4	14 4	16 0	19 15	19 13	20 0	6 4	6 4	8 4	8 14	8 14	10 8	...	15 1	11 7	15 1	15 1	13 0
	24-Pergunnahs	13 4	14 0	16 0	17 8	17 8	18 0	8 0	8 0	8 0	10 0	10 10	20 0	...	...	...	...	...	...
	Nuddea	13 15	13 15	17 4	...	...	22 15	12 0	11 6	12 13	13 15	13 54	13 14	...	...	...	...	...	...
	Khoolna	...	...	...	...	...	...	14 0	12 12	14 0	18 0	17 0	16 0	...	...	...	...	...	...
	Jessore	12 4	12 4	13 0	...	...	...	10 0	10 0	11 8	17 0	18 0	16 0	...	...	...	...	...	...
	Moorshedabad	16 4	17 0	17 0	...	...	...	14 0	13 0	12 0	17 8	16 0	16 0	...	...	...	...	...	...
	Dinagepore	16 0	14 8	16 12	17 0	20 0	16 12	16 8	15 9	13 8	22 0	19 3	18 0	...	...	...	...	...	...
	Rajshahye	15 0 to 18 0	14 4	16 8 to 17 4	18 12	21 0	19 8	12 0 to 13 8	13 8	14 0 to 15 0	18 0 to 21 0	15 12 to 18 0	16 8 to 17 4	...	...	...	...	...	...
	Rungpore	14 5	18 0	13 0	...	...	...	11 0	11 8	7 0	20 0	16 0	11 0	...	...	...	...	...	...
	Bogra	15 0	15 0	13 8	...	...	...	9 0	9 12	9 12	26 4	26 4	17 4	...	...	...	...	...	...
	Pubna	17 4	17 4	17 12	...	...	...	8 4	8 4	8 4	18 12	16 8	14 4	...	...	...	...	...	...
	Darjeeling	10 0	9 0	10 0	10 0	9 0	7 0	5 0	5 0	5 0	13 0	10 0	12 0	...	...	...	...	...	...
	Jalpáiguri	12 0	11 8	11 0	20 0	20 0	13 0	10 0	10 0	11 0	22 0	22 0	16 0	...	...	...	...	...	...
	Eastern Districts.																		
	Dacca	14 0	14 0	14 8	16 0	16 0	22 0	13 0	13 0	15 0	16 0	15 8	16 0	...	...	...	...	...	...
	Furreedpore	16 0	16 0	20 0	20 0	20 0	34 0	13 4	13 4	11 0	15 0	16 0	12 0	...	...	...	...	...	...
	Backergunge	...	...	...	...	...	...	14 0	10 0	13 4	16 0	12 0	18 0	...	...	...	...	...	...
	Mymensingh	16 0	12 0	13 0	...	...	...	12 0	11 8	10 0	18 0	16 0	12 4	...	...	...	...	...	...
	Chittagong	16 0	16 0	15 0	...	...	...	11 0	13 0	14 0	16 0	17 0	18 0	...	...	...	...	...	...
	Noakholly	...	...	...	...	...	...	14 0	13 0	14 0	16 0	16 0	15 0	...	...	...	...	...	...
	Tipperah	12 4	11 13	12 4	...	...	...	15 0	14 12	13 0	19 15	16 0	19 14	...	...	...	...	...	...
	Chittagong Hill Tracts	...	...	...	...	...	...	10 0	10 0	11 6	11 6	11 0	12 4	...	...	...	...	...	...
	Hill Tipperah	12 0	12 0	12 0	...	...	...	14 0	12 0	13 0	18 0	17 0	19 0	...	...	...	...	...	...
	Behar.																		
	Patna	20 8	20 8	22 0	26 0	26 0	32 0	10 0	10 11	10 8	14 0	14 0	21 0	...	...	...	25 0	25 0	...
	Gya	19 0	18 8	17 8	27 0	24 0	22 0	8 12	8 8	8 8	16 0	15 8	14 0	...	...	...	...	...	...
	Shahabad	20 0	19 0	18 8	25 0	25 0	24 0	9 0	8 0	9 0	14 0	14 0	13 8	24 8	24 0	...	25 0	24 0	24 0
	Durbhunga	18 0	17 0	19 14	30 0	26 0	26 0	10 0	9 0	12 9 (new) 9 15 (old)	18 0 (new) 13 0 (old)	17 0 (new) 12 0 (old)	16 2 (new) 12 1 (old)	...	...	...	...	...	...
	Mozufferpore	17 0	18 0	20 0	27 0	25 0	23 0	12 0	11 0	11 0	17 0	16 0	16 0	...	...	...	...	...	...
	Sarun	20 8	20 8	20 8	28 0	28 0	23 0	8 8	8 8	8 4	19 0	18 4	18 0	...	...	35 0	...	...	...
	Chumparun	17 0	17 0	16 0	...	21 0	20 0	12 0	11 8	12 0	20 0	19 0	16 8	...	...	...	...	...	...
	Monghyr	21 0	19 12	23 1	26 4	27 9	16 13	11 9	10 8	10 8	17 5 (new)	13 9	15 12	...	...	...	...	...	...
	Bhágalpur	17 10	18 4	20 12	22 11	22 11	20 3	11 6	11 6	10 11	15 2	15 2	13 14	...	...	...	...	...	...
	Purneah	18 0	17 0	17 0	...	...	...	...	12 0	13 0	21 6* (new)	15 0	16 0	...	...	...	...	...	...
	Maldah	18 0	18 0	19 0	...	...	...	14 0	14 0	11 0	22 0	24 0	14 0	...	...	...	...	...	...
	Sonthal Pergunnahs	15 0	16 0	16 0	...	...	...	13 0	14 0	12 0	22 8	22 0	15 8	...	...	...	...	...	...
	Orissa.																		
	Cuttack	19 11	18 6	21 0	...	...	...	10 8	10 8	13 2	15 12†	15 12	18 6	...	...	...	...	...	...
	Pooree	15 12	14 7	17 1	...	...	...	11 13	11 13	13 2	15 12	15 12	17 1	...	...	...	...	...	...
	Balasore	14 8	12 0	15 8	10 0	10 0	11 0	13 0	12 0	13 0	20 0	20 0	22 0	...	...	...	...	...	...
	Chota Nagpore. *South-Western Frontier Agency.*																		
	Hazáribágh	15 8	16 8	15 8	...	18 0	...	12 0	10 0	12 0	21 0	21 0	18 0	...	...	...	...	...	...
	Lohardugga	15 0	13 0	14 0	...	...	...	20 0	20 0	16 0	25 0	26 0	21 0	...	...	...	...	...	...
	Singbhoom	22 0	22 0	18 0	24 0	24 0	20 0	28 0	28 0	20 0	32 0	32 0	24 0	...	...	...	...	...	...
	Manbhoom	18 0	17 8	14 0	...	...	...	15 0	15 0	14 0	25 0	25 0	22 0	...	...	...	...	...	...

* Bhadoi rice 24 seers per rupee. | † In the interior retail price of common rice ranged from 19 seers 11 chittacks to 23 seers 10 chittacks per rupee.

e In sub-divisions retail prices of salt per rupee were:—Barasat and Bussirhat 13 seers, Diamond Harbour—Maugrahat 10-8 seers and Kulpihat 12-4 seers, Barrackpore 12-12 seers, and Dum-Dum 12 seers.

f In sub-divisions retail prices of salt per rupee were:—Kooshtea 12-8 seers, Meherpore and Chooadanga 13 seers, and Ranaghat 12-14 seers.

g In Satkhira and Bágirhat sub-divisions retail price of salt 11 seers per rupee.

h In sub-divisions retail prices of salt per rupee were:—Jhenida and Narail 12 seers, Magoora 10-12 seers, and Bongong 13 seers.

i In sub-divisions retail prices of salt per rupee were:—Lalbagh and Kandi 12 seers, and Jungipore 13 seers.

j In sub-divisions retail prices of salt per rupee were:—Nattore 2 seers and Nowgong 10-8 seers.

k In Kurigram and Gaibanda sub-divisions retail price of salt 12 seers per rupee.

l In Serajgunge retail price of salt 12-4 seers per rupee.

m Retail price of salt at Silliguri 11-8 seers per rupee.

n Retail price of salt at Fallacotta in Alipore sub-division 8 seers per rupee.

o In sub-divisions retail prices of salt per rupee were:—Manickgunge 11 seers, Moonshigunge 12 seers, and Naraingunge (for week ending 30th November) 14 seers.

p In sub-divisions retail prices of salt per rupee were:—Goalundo 12 seers, and Madaripore 12-8 seers.

q In sub-divisions retail prices of salt per rupee were:—Patuakhali 10-10 seers, Ferozepore 11 seers, and Bhola 10-8 seers.

r In sub-divisions retail prices of salt per rupee were:—Kishoregunge 10-10⅔ seers, Jamalpore 11 seers, Sherepore 10 seers, and Netrokona 12-½ seers.

NDIA FOR THE 1st HALF OF DECEMBER 1885—*continued.*

SEERS OF 80 TOLAHS.

Lesser Millets, Ragi, &c. (Kavaru, Veragu, Sawee, Cheena, Coraloo, Murhwa, Nugloo), *Panicum Miliaceum*, &c.			Gram.			Firewood.			Salt. Wholesale prices per maund of 40 seers.			Salt. Retail.			Districts.	Provinces.
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.		
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.	S. Ch.	S. Ch.	S. Ch.		
															Central Districts.	
...	...	...	18 9	18 9	19 11	90 0	90 0	100 0	2 12 0	2 12 0	3 0 0	13 4	13 4	12 13	Calcutta	Bengal—*continued.*
...	...	...	17 8	16 0	18 4	85 0	90 0	100 0	3 0 0	3 0 0	3 0 0	12 13*e*1	12 13	12 13	24-Pergunnahs	
...	...	...	21 5¼	20 0	21 5¼	...	...	...	3 0 0	3 0 0	3 0 0	11 10¼*f*	11 10¼	11 10¼	Nuddea	
...	...	...	16 0	16 0	16 0	180 0	180 0	200 0	3 4 0	3 4 0	3 2 0	12 0*g*	12 0	12 0	Khoolna	
...	...	...	17 8	17 0	16 0	120 0	120 0	120 0	3 4 0	3 4 0	3 2 0	12 8½	12 4	11 8	Jessore	
...	...	...	21 4	20 0	20 0	120 0	120 0	120 0	3 5 0	3 4 0	3 1 3	12 0*i*	12 0	12 0	Moorshedabad	
...	...	...	15 0	15 9	16 0	140 0	160 0	160 0	3 2 0	3 2 0	3 2 0	12 0	12 12	12 8	Dinagepore	
...	...	...	17 4 to 20 0	16 0	18 0 to 19 8	240 0	240 0	240 0	3 1 0	3 0 0	3 0 0	12 0*j*	12 12	12 12	Rajshahye	
...	...	...	12 12	15 0	9 12	120 0	110 0	110 0	...	3 4 6	...	12 12*k*	12 0	10 0	Rungpore	
...	...	...	19 8	19 8	15 0	90 0	90 0	90 0	3 2 8	3 2 8	...	12 0	12 0	12 0	Bogra	
...	...	...	15 0	14 4	17 0	200 0	200 0	200 0	3 1 6	3 2 0	3 1 0	12 6*l*	12 6	12 6	Pubna	
2 0	12 0	13 0	10 0	10 0	8 0	120 0	120 0	160 0	4 4 0	4 4 0	4 4 0	8 0*m*	8 0	8 0	Darjeeling	
...	...	...	14 0	14 0	16 0	128 0	128 0	126 0	3 4 0	3 4 0	3 4 0	12 0*n*	12 0	12 4	Jalpáiguri	
															Eastern Districts.	
...	...	...	14 8	14 8	17 0	120 0	120 0	120 0	3 2 0	3 2 0	3 0 0	12 8*o*	12 8	13 5	Dacca	
...	...	...	16 0	16 0	16 0	140 0	140 0	120 0	3 5 0	3 5 0	3 2 0	12 0*p*	12 0	12 0	Furreedpore	
...	...	...	16 0	17 0	16 4	120 0	120 0	120 0	3 0 0	3 0 0	...	13 0*q*	13 0	13 0	Backergunge	
...	...	...	13 8	13 4	14 0	...	...	...	3 4 0	3 4 0	3 2 0	12 4*r*	...	12 12	Mymensingh	
...	...	...	12 0	10 0	14 0	120 0	120 0	120 0	3 6 0	3 6 0	2 14 0	11 0*s*	10 8	13 0	Chittagong	
...	...	...	13 0	12 0	8 0	...	...	...	3 4 0	3 4 0	3 6 0	11 0*t*	11 0	10 0	Noakholly	
...	...	...	13 5	12 4	15 10	...	...	...	3 3 0	3 3 0	3 3 0	12 0*u*	12 0	12 4	Tipperah	
...	...	...	...	...	...	320 0	320 0	320 0	4 8 0	4 8 0	4 8 0	8 0	8 0	8 0	Chittagong Hill Tracts	
...	...	...	12 0	12 0	14 0	...	...	...	3 4 0	3 4 0	3 4 0	11 0	11 0	11 0	Hill Tipperah	
															Behar.	
2 0	22 0	...	22 0	22 0	26 4	100 0	100 0	100 0	3 1 6	3 1 6	3 0 0	11 8	11 8	12 0	Patna	
...	...	...	20 8	20 0	21 0	180 0	160 0	200 0	3 5 0	3 5 0	3 5 0	11 0*v*	11 0	11 0	Gya	
...	...	...	22 0	22 0	22 0	140 0	160 0	140 0	...	...	3 1 0	12 8*w*	12 8	12 8	Shahabad	
5 0	30 0	28 0	18 0	19 0	24 3	160 0	160 0	220 0	4 0	3 4 0	3 0 6	11 8*x*	11 8	12 15	Durbhunga	
...	...	...	19 0	...	20 0	140 0	140 0	140 0	3 4 0	3 4 0	3 4 0	12 0*y*	12 0	12 0	Mozufferpore	
3 8	24 0	23 0	21 8	21 8	22 8	160 0	160 0	160 0	3 3 0	3 3 6	3 2 0	11 8*z*	11 8	12 0	Sarun	
...	...	...	18 0	19 0	18 0	...	...	...	3 4 0	3 4 0	3 4 0	12 0*z*1	12 0	12 0	Chumparun	
...	...	...	20 0	20 0	24 2	126 0	126 0	126 0	2 14 6	2 14 6	2 13 3	13 2*z*2	13 2	13 2	Monghyr	
...	...	...	20 13	21 7	24 0	151 8	164 0	151 8	3 0 0	3 0 0	3 0 0	12 10*z*3	12 10	12 10	Bhágalpur	
...	...	...	16 0	17 0	17 0	160 0	160 0	160 0	3 10 3	3 10 3	3 10 0	10 8*z*4	...	10 0	Purneah	
...	...	...	18 0	18 0	19 0	160 0	160 0	180 0	3 4 0	3 5 0	3 4 0	11 8	11 8	12 0	Maldah	
...	...	...	20 0	20 0	17 8	200 0	200 0	200 0	3 2 0	3 2 0	3 5 6	12 0*z*5	12 8	11 8	Sonthal Pergunnahs	
															Orissa.	
5 12	15 12	17 1	13 2	15 12	21 0	80 0	80 0	80 0	2 12 0	2 12 0	2 12 0	14 0	14 0	14 0	Cuttack	
...	...	...	14 7	14 7	19 11	80 0	80 0	100 0	2 8 0	2 8 0	2 7 0	14 4*z*6	14 4	16 0	Pooree	
...	...	...	14 0	14 8	15 0	120 0	110 0	120 0	3 10 0	3 10 0	3 6 0	10 8*z*7	10 8	10 12	Balasore	
															CHOTA NAGPORE. *South-Western Frontier Agency.*	
6 0	36 0	25 0	19 0	17 0	17 8	320 0	320 0	240 0	3 10 0	3 8 0	3 4 9	10 0	10 8	11 0	Hazáribágh	
8 0	0	40 0	12 0	12 0	15 0	120 0	120 0	120 0	3 8 0	3 8 0	3 6 0	10 8	10 8	11 0	Lohardugga	
...	...	...	12 0	12 0	12 0	360 0	360 0	160 0	4 0 0	4 0 0	4 0 0	9 0	9 0	9 0	Singbhoom	
...	...	...	15 8	16 0	17 0	240 0	240 0	240 0	3 8 0	3 8 0	3 8 0	10 10*z*8	10 10	10 8	Manbhoom	

s In Cox's Bázar retail price of salt 10 seers per rupee.
t In Fenny sub-division retail price of salt 10 seers per rupee.
u In sub-divisions retail prices of salt per rupee were :—Brahmunberiah 12-8 seers, and Chandpore 12 seers.
v In sub-divisions retail prices of salt per rupee were :—Nowada 10 seers, Jehanabad 12 seers, and Aurungabad 11-8 seers.
w In sub-divisions retail prices of salt per rupee were :—Buxar and Sasseram 12 seers and Bhabuah 11 seers.
x In sub-divisions retail prices of salt per rupee were :—Tajpore 11-8 seers and Madhubani 12 seers.
y In sub-divisions retail prices of salt per rupee were :—Sitamarhee 11 seers and Hajeepore 12 seers.
z In Sewan sub-division retail price of salt 11-8 seers per rupee.
z 1 In Bettiah retail price of salt 11-8 seers per rupee.
z 2 In Beguserai and Jamui sub-divisions retail price of salt 11 seers per rupee.
z 3 In Banka, Mudehpura and Soopool sub-divisions retail price of salt 11 seers per rupee.
z 4 In sub-divisions retail prices of salt per rupee were :—Kissengunge 10 seers and Arrareah (at Raneegunge) 12 seers.
z 5 In sub-divisions retail prices of salt per rupee were :—Rajmehal and Pakour 12 seers and Godda 11 seers.
z 6 In Khoorda retail price of salt 14 seers per rupee, and common rice 21 seers per rupee.
z 7 In Bhadruck retail price of salt 8-8 seers per rupee.
z 8 In Govindpore retail price of salt 12 seers per rupee.

PRICES CURRENT OF FOOD-GRAINS THROUGHOU

QUANTITIES PER RUP

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of 1884.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of 1884.	Rice (best sort). Present fortnight.	Rice (best sort). Past fortnight.	Rice (best sort). Corresponding fortnight of 1884.	Rice (common). Present fortnight.	Rice (common). Past fortnight.	Rice (common). Corresponding fortnight of 1884.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of 1884.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—*continued.*	Ferozepore	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mooltan	17 0	17 0	19 0	27 0	27 0	30 0	...	...	...	10 0	11 0	10 0	26 0	26 0	28 0	20 0	21 0	24 0
	Jhang	19 0	21 0	22 0	28 0	30 0	35 0	...	...	...	10 0	10 0	11 0	24 0	27 0	32 0	30 0	30 0	28 0
	Montgomery	20 0	20 0	22 0	26 0	28 0	30 0	...	...	...	11 0	11 0	9 0	...	...	...	...	...	...
	Lahore	19 0	20 0	26 0	26 0	27 0	43 0	...	...	...	10 0	10 0	13 0	30 0	32 0	39 0	20 0	22 0	26 0
	Amritsar	22 0	23 0	28 0	25 0	34 0	39 0	...	...	...	13 0	13 0	14 0	30 0	34 0	39 0	20 0	25 0	28 0
	Gurdáspur	24 0	25 0	32 0	36 0	36 0	40 0	...	...	...	16 0	16 0	16 0	28 0	27 0	32 0	14 0	14 0	14 0
	Gujranwála	18 0	18 0	29 0	29 0	29 0	50 0	...	...	...	13 0	13 0	17 0	26 0	27 0	40 0	26 0	25 0	26 0
	Siálkot	18 0	20 0	31 0	25 0	31 0	54 0	...	...	...	12 0	12 0	15 0	26 0	30 0	45 0	24 0	28 0	39 0
	Gujrát	20 0	22 0	33 0	31 0	32 0	51 0	...	...	...	12 0	12 0	12 0	24 0	28 0	48 0	27 0	32 0	42 0
	Ráwalpindi	24 0	24 0	32 0	40 0	39 0	60 0	...	...	...	12 0	12 0	15 0	29 0	30 0	50 0	30 0	29 0	48 0
	Jhelum	21 0	21 0	30 0	32 0	32 0	50 0	...	...	...	12 0	12 0	12 0	25 0	25 0	37 0	23 0	30 0	39 0
	Shahpúr	21 0	22 0	29 0	26 0	28 0	37 0	...	...	...	14 0	14 0	12 0	27 0	28 0	38 0	24 0	27 0	38 0
	Muzaffargarh	19 0	19 0	21 0	25 0	25 0	26 0	...	...	...	6 0	6 0	6 0	24 0	23 0	23 0	22 0	22 0	23 0
	Dera Ghází Khán	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ismail Khán	25 0	24 0	28 0	42 0	40 0	43 0	...	...	...	9 0	9 0	9 0	40 0	42 0	43 0	33 0	32 0	35 0
	Banu	31 0	35 0	32 0	55 0	55 0	53 0	...	...	...	11 0	10 0	10 0	50 0	40 0	51 0	38 0	40 0	40 0
	Kohát	22 0	22 0	33 0	49 0	59 0	69 0	...	...	...	19 0	19 0	17 0	...	...	...	32 0	32 0	52 0
	Peshawár	22 0	23 0	31 0	41 0	43 0	61 0	...	...	...	14 0	11 0	14 0	38 0	38 0	50 0	24 0	25 0	36 0
	Hazára	24 0	26 0	35 0	40 0	45 0	46 0	...	...	...	14 0	14 0	12 0	...	...	...	29 0	32 0	34 0
Central Provinces.	Saugor	22 7	25 13	28 0	...	...	...	10 10	12 4	12 0	11 5	13 3	13 0	28 15	32 0	34 0	...	...	...
	Damoh	26 11	25 4	31 8	...	...	...	14 9	14 9	15 12	16 0	16 0	17 0	36 0	36 0	...	...	...	...
	Jubbulpore	19 0	19 4	26 8	...	...	...	13 0	12 8	13 0	15 0	14 8	17 0	27 0	28 0	31 0	...	...	...
	Mandla	21 0	21 0	35 0	...	...	...	15 0	14 0	16 0	17 0	20 0	23 8	...	...	...	...	...	...
	Seoni	21 5	22 6	30 0	...	...	...	12 2	10 15	13 0	16 9	15 7	20 0	...	...	...	...	...	...
	Narsinghpur	19 2	19 2	22 0	...	...	...	10 15	11 11	10 8	13 4	13 4	13 8	29 14	31 6	32 0	...	...	...
	Hoshangabad	17 8	17 8	22 8	...	...	...	8 7	9 10	5 10	10 14	12 0	12 6	25 8	27 11	...	...	...	...
	Nimár	17 10	17 10	24 12	...	...	...	8 7	8 7	11 9	11 7	11 7	15 15	27 9	27 9	26 4	...	...	...
	Betúl	17 8	20 0	28 0	...	...	...	12 1	12 1	14 0	12 8	12 8	15 0	20 3	26 0	30 0	...	...	...
	Chhindwára	19 0	19 0	21 2	...	...	...	11 7	11 4	9 8	13 5	16 0	13 2	24 0	24 0	23 4	...	...	...
	Wardha	20 0	20 0	26 0	...	...	...	8 14	8 14	9 0	13 5	11 7	12 0	25 0	...	27 0	...	...	...
	Nágpur	22 8	18 12	25 4	...	...	...	8 12	8 12	9 12	16 4	15 0	14 4	26 4	26 4	29 2	...	...	...
	Chandá	20 0	20 10	26 8	...	...	...	...	...	...	15 3	17 2	17 12	21 14	23 0	26 8	...	...	...
	Bhandará	20 0	17 8	27 4	...	...	...	8 12	8 12	10 12	16 4	16 4	17 8	...	...	...	...	...	...
	Bálaghat	23 10	26 4	25 0	...	...	...	13 2	13 2	14 0	22 15	22 15	24 0	...	...	...	...	...	...
	Raipur	32 5	31 2	34 0	...	...	...	12 8	13 11	14 0	23 1	23 11	25 0	...	...	...	...	...	...
	Biláspur	35 8	33 4	52 8	...	...	...	20 4	20 4	26 2	29 4	29 4	36 8	...	...	...	...	...	...
	Sambalpur	28 0	28 0	31 8	...	...	...	18 6	17 8	22 12	22 12	22 12	31 8	...	...	...	...	...	...
British Burma.	*Arakan Division.*																		
	Akyab	...	...	...	...	...	...	11 0	11 0	11 0	13 8	13 8	15 0	...	...	...	...	...	...
	Northern Arakan	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyoukpyoo	...	...	...	...	...	...	...	12 8	15 1	...	14 4	16 9	...	...	...	...	...	...
	Sandoway	...	...	...	...	...	...	22 14	22 14	19 2	26 13	26 13	22 14	...	...	...	...	...	...
	Pegu Division.																		
	Rangoon Town	11 4	11 2	16 7	...	...	...	10 0	10 2	12 2	12 4	11 4	13 2	...	...	...	...	...	...
	Pegu	...	...	...	...	...	...	7 9	8 1	7 9	9 14	11 0	10 1	...	...	...	...	...	...
	Tharrawaddy	...	...	...	...	...	...	11 14	11 14	14 4	12 15	12 15	17 13	...	...	...	...	...	...
	Prome	10 6	...	14 9	...	...	...	13 7	11 3	14 15	17 2	13 1	17 2	...	...	...	...	...	...
	Irrawaddy Division.																		
	Bassein	...	...	...	...	...	...	...	16 9	15 6	...	14 10	19 2	...	...	...	...	...	...
	Henzada	...	...	...	...	...	...	14 6	11 0	13 1	22 5	12 0	15 10	...	...	...	...	...	...
	Thonegwa	...	...	...	...	...	...	9 6	...	8 6	11 4	...	9 6	...	...	...	...	...	...
	Thayetmyo	10 15	9 4	12 1	...	...	...	10 10	7 10	9 6	11 5	8 10	12 7	...	...	...	...	...	...
	Tenasserim Division.																		
	Moulmein Town & Amherst	9 0	9 0	9 0	...	...	...	9 0	9 0	9 11	12 2	12 2	12 2	...	...	...	...	...	...
	Tavoy	...	...	...	...	...	...	13 12	13 12	13 12	19 6	19 6	17 15	...	...	...	...	...	...
	Mergui	...	...	...	...	...	...	16 4	13 13	13 13	20 3	18 14	15 6	...	...	...	...	...	...
	Toungoo	...	...	...	...	...	...	10 10	10 10	10 10	12 13	12 13	12 13	...	...	...	...	...	...
	Shwaygyin	...	...	...	...	...	...	...	9 1	9 13	...	10 6	10 6	...	...	...	...	...	...
	Salween	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad Assigned Districts.	Secunderabad	16 12	16 5	15 8	...	...	...	7 8	7 8	8 4	12 3	12 3	11 11	21 0	21 0	17 4	...	...	...
	Bolarum	18 3	17 6	12 9	...	...	...	9 0	9 5	8 11	11 4	11 10	11 5	24 14	24 4	19 9	...	...	...
	Chudderghat	11 0	11 8	11 8	...	...	...	7 8	8 0	8 0	10 0	10 0	9 8	25 0	23 0	16 0	25 0	23 0	20
	Amráoti	20 4	20 2	23 0	11 0	11 4	...	8 0	8 0	7 8	10 0	10 0	11 8	27 8	25 5	25 8	19 0	20 8	18 1
	Akola	21 0	21 0	26 0	...	...	...	8 5	8 5	8 0	10 0	10 0	11 0	28 0	28 0	26 0	18 0	18 0	22
	Ellichpur	19 0	19 0	22 0	7 12	7 12	6 4	8 0	8 0	8 0	10 0	10 0	11 0	24 8	24 0	27 0	19 0	19 0	18
	Buldána	24 0	24 0	29 0	...	...	...	...	...	...	12 0	12 0	12 0	34 0	36 0	34 0	28 0	28 0	24
	Wún	17 8	17 8	24 0	...	...	...	7 8	7 8	9 0	11 0	11 0	14 0	27 4	27 4	29 4	...	...	...
	Basim	27 0	26 11	26 11	...	...	...	7 13	7 13	8 8	11 0	11 0	11 5	34 0	34 0	32 0	...	...	...

NDIA FOR THE 1st HALF OF DECEMBER 1885—*continued.*

SEERS OF 80 TOLAHS.

...ser Millets, Ragi, ...c. (Kavaru, Veragu, ...awee, Cheena, Co-...aloo, Murhwa, Nag-...ee), *Panicum Milia-...ceum, &c.*			Gram.			Firewood.			Salt.						Districts.	Provinces.
									Wholesale.			Retail.				
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.		
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.		
...	...	...	...	...	...	...	...	...	...	...	...	No return received			Ferozepore	Punjab—*continued.*
...	...	...	24 0	23 0	27 0	100 0	100 0	90 0	15 4	15 4	15 0	14 12	14 12	14 8	Mooltan	
...	...	...	25 0	27 0	32 0	200 0	200 0	200 0	15 4	15 8	15 4	14 12	15 0	14 8	Jhang	
...	...	...	29 0	29 0	38 0	200 0	200 0	200 0	13 0	13 0	13 0	12 0	12 0	12 0	Montgomery	
...	...	...	30 0	30 0	39 0	90 0	90 0	90 0	15 0	15 0	15 0	14 0	14 0	14 0	Lahore	
...	...	...	30 0	31 0	40 0	90 0	80 0	90 0	15 8	15 0	15 8	15 0	15 0	15 0	Amritsar	
...	...	...	28 0	28 0	38 0	120 0	120 0	120 0	15 0	15 0	14 8	14 0	14 0	14 0	Gurdáspur	
...	...	...	26 0	26 0	38 0	100 0	100 0	90 0	16 0	16 0	15 4	15 8	15 8	15 0	Gujránwála	
...	...	...	28 0	27 0	35 0	110 0	110 0	110 0	16 8	16 8	16 4	16 0	16 0	16 0	Siálkot	
...	...	...	26 0	26 0	33 0	100 0	100 0	100 0	*	*	*	16 0	16 0	16 0	Gujrát	
...	...	...	29 0	31 0	42 0	120 0	120 0	120 0	15 10	15 10	15 14	15 8	15 8	15 10	Ráwalpindi	
...	...	...	26 0	26 0	35 0	120 0	120 0	120 0	16 8	16 0	15 14	16 0	15 0	15 12	Jhelum	
...	...	...	28 0	30 0	37 0	240 0	240 0	240 0	17 0	17 0	17 0	16 0	16 0	16 0	Shahpúr	
...	...	...	22 0	21 0	25 0	100 0	100 0	120 0	*	*	*	14 0	14 0	14 0	Muzaffargarh	
...	...	...	...	...	...	...	...	...	...	...	...	No return received			Dera Ghází Khán	
...	...	...	33 0	34 0	39 0	133 0	113 0	125 0	44 6	46 14	49 5	41 4	43 12	46 13	Dera Ismail Khán	
...	...	...	38 0	40 0	49 0	80 0	80 0	80 0	60 0	60 0	80 0	50 0	50 0	60 0	Banu	
...	...	...	27 0	28 0	33 0	128 0	128 0	153 0	61 3	61 3	61 3	58 11	58 11	58 11	Kohát	
...	...	...	27 0	28 0	37 0	98 0	94 0	110 0	44 4	44 4	45 8	43 0	43 0	44 0	Pesháwár	
...	...	...	23 0	26 0	28 0	100 0	100 0	80 0	...	...	...	12 0	13 0	12 0	Hazára	
...	...	...	27 7	30 8	27 6	160 0	160 0	140 0	9 13	9 13	10 0	9 2	9 2	9 12	Saugor	Central Provinces.
...	...	...	35 11	35 11	31 0	200 0	200 0	200 0	10 12	11 0	10 8	10 11	10 11	10 0	Damoh	
...	...	...	27 0	28 0	30 0	120 0	120 0	130 0	11 13	12 0	11 12	11 0	11 0	11 4	Jubbulpore	
...	...	...	35 0	30 0	41 0	256 0	256 0	256 0	...	...	...	10 13	10 8	10 8	Mandlá	
...	...	...	18 9	21 5	32 0	220 0	200 0	220 0	11 7	11 7	11 6	10 11	10 11	11 0	Seoni	
...	...	...	28 3	28 3	31 0	140 0	140 0	146 0	11 11	11 11	11 0	11 7	11 7	10 12	Narsinghpur	
...	...	...	26 2	27 5	28 2	160 0	160 0	160 0	11 14	12 0	11 14	11 0	11 4	11 0	Hoshangabad	
...	...	...	19 9	19 9	25 13	160 0	160 0	160 0	13 12	13 12	13 13	11 15	11 15	13 0	Nimár	
...	...	...	19 0	20 0	26 0	320 0	320 0	320 0	11 11	11 11	11 0	11 2	11 2	10 8	Betúl	
...	...	...	20 12	22 13	26 8	160 0	160 0	200 0	10 14	11 3	9 5	10 11	9 2	8 12	Chhindwára	
...	...	...	20 0	16 0	22 0	160 0	160 0	155 0	13 2	12 12	12 8	10 11	10 11	12 0	Wardha	
...	...	...	21 14	21 4	23 4	100 0	100 0	120 0	12 0	12 0	12 0	11 12	11 12	11 12	Nágpur	
...	...	...	19 0	19 10	27 0	675 0	675 0	360 0	11 6	12 2	...	10 14	11 5	11 0	Chandá	
...	...	...	20 0	20 0	25 0	180 0	200 0	200 0	11 0	11 0	11 4	10 12	10 0	11 0	Bhandará	
...	...	...	21 10	25 3	27 0	144 0	144 0	275 0	11 7	11 7	11 0	10 11	10 11	10 8	Bálaghat	
...	...	...	17 0	18 2	22 0	64 0	64 0	64 0	11 5	10 14	10 8	10 9	10 10	10 0	Raipur	
...	...	...	27 3	22 0	36 0	128 0	128 0	120 0	10 0	10 0	...	9 0	9 0	9 0	Bilaspur	
...	...	...	15 12	15 12	19 8	160 0	130 0	125 0	12 4	12 4	11 0	11 6	11 6	10 0	Sambalpur	
															Arakan Division.	British Burma.
...	...	...	10 0	10 0	11 0	300 0	300 0	264 0	35 0	35 0	35 0	30 0	30 0	32 0	Akyab	
...	...	...	...	...	...	...	...	...	...	...	...	No return received			Northern Arakan	
...	...	...	...	4 0	4 0	...	50 0	50 0	...	...	...	...	36 0	..	Kyoukpyoo	
...	...	...	...	...	...	469 11	469 11	469 11	...	...	...	39 0	39 0	22 13	Sandoway	
															Pegu Division.	
...	...	...	18 0	18 0	19 0	320 0	320 0	320 0	50 10	50 10	50 11	29 3	29 3	22 10	Rangoon Town	
...	...	...	10 1	10 1	12 1	46 9	46 9	58 4	31 13	31 13	31 13	26 14	26 14	22 6	Pegu	
...	...	...	11 1	11 1	8 14	535 11	535 11	535 11	...	...	...	29 12	29 12	35 11	Tharrawaddy	
...	...	...	...	10 6	15 9	167 9	167 9	167 9	29 9	32 4	29 9	18 10	18 10	18 10	Prome	
															Irrawaddy Division	
...	...	...	...	12 14	13 8	...	281 7	277 8	...	28 6	26 3	...	25 5	20 15	Bassein	
...	...	...	...	...	...	183 8	183 8	183 8	35 8	35 8	29 9	35 8	35 8	29 9	Henzada	
...	...	...	13 7	...	18 3	185 8	...	147 10	44 5	...	39 9	39 6	...	35 0	Thonegwa	
...	...	...	9 10	9 4	13 13	392 0	326 10	245 0	19 11	17 12	29 9	14 3	9 7	18 15	Thayetmyo	
															Tenasserim Division.	
...	...	...	12 2	12 2	12 2	220 0	220 0	220 0	30 15	30 15	30 15	30 8	30 8	30 8	Moulmein Town & Amherst	
...	...	...	...	...	...	399 3	399 3	399 3	24 2	24 2	24 2	16 1	16 1	16 1	Tavoy	
...	...	...	...	...	...	428 0	428 0	428 0	30 6	30 6	36 8	14 0	14 0	29 3	Mergui	
...	...	...	11 5	11 5	8 1	27 0	27 0	24 0	29 6	29 6	27 2	18 12	18 12	18 12	Toungoo	
...	...	...	...	...	...	...	200 0	150 0	...	29 8	35 6	...	18 14	18 14	Shwaygyin	
...	...	...	...	...	...	...	...	...	...	...	...	No return received			Salween	
...	...	23 0	15 15	14 7	16 12	125 0	125 0	135 0	10 11	10 11	10 13	10 3	10 3	10 4	Secunderabad	Hyderabad Assigned Districts.
...	...	...	16 3	15 12	19 9	116 14	116 14	116 14	...	...	..	10 9	10 10	10 10	Bolarum	
...	...	...	15 0	16 8	18 0	88 0	88 0	80 0	...	...	...	9 12	9 12	9 12	Chudderghat	
...	...	...	20 4	19 12	23 0	...	...	...	12 8	12 8	12 12	12 0	12 0	12 0	Amráoti	
...	...	...	26 0	26 0	24 0	64 0	64 0	64 0	12 0	12 0	12 0	11 0	11 0	11 0	Akola	
...	...	...	16 0	16 10	20 0	100 0	128 0	128 0	...	...	...	11 0	11 0	11 0	Ellichpur	
...	...	...	24 0	24 0	23 0	...	...	...	...	...	...	12 0	12 0	11 0	Buldána	
...	...	...	17 8	18 0	24 0	200 0	200 0	250 0	...	...	...	11 0	11 0	11 8	Wún	
...	...	...	25 9	25 5	24 0	83 0	83 0	83 0	10 13	10 13	10 11	10 0	10 0	10 0	Basim	

* No wholesale salt sold.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

QUANTITIES PER RUPEE

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of 1884.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of 1884.	Rice (best sort). Present fortnight.	Rice (best sort). Past fortnight.	Rice (best sort). Corresponding fortnight of 1884.	Rice (common). Present fortnight.	Rice (common). Past fortnight.	Rice (common). Corresponding fortnight of 1884.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of 1884.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. C
Mysore.	Bangalore	10 6	10 8	10 3	11 5	10 11	11 12	8 11	8 8	9 3	9 13	9 12	10 4	20 15	21 0	24 0	...	...	...
	Kolár	...	...	...	11 0	12 0	10 0	9 8	10 0	11 4	11 0	11 8	12 8	...	...	...	...	...	...
	Túmkúr	11 0	11 0	12 0	10 8	10 8	11 0	9 8	9 8	10 8	10 8	10 8	11 0	...	...	...	...	...	...
	Mysore	11 0	10 0	10 0	...	...	...	9 4	10 0	10 12	10 0	10 12	12 14	22 0	24 0	...	...	...	...
	Shimoga	10 8	10 8	11 9	11 9	11 9	12 10	10 8	12 12	13 10	13 10	14 11	17 13	29 6	27 5	29 6	...	...	...
	Kadur	10 0	12 0	14 0	12 0	13 0	15 0	13 0	13 0	19 0	14 0	14 0	21 0	...	...	...	...	...	...
Coorg.	Coorg	9 4	9 0	9 4	8 8	8 0	9 15	11 8	11 8	11 15	14 0	13 0	16 8	...	...	...	...	...	...
Rajpootana.	Jeypore	22 0	21 0	19 0	34 0	31 0	28 0	6 0	6 0	6 0	9 0	9 0	7 0	34 0	32 0	24 0	21 0	22 0	25 0
	Kishengurh	21 4	22 8	17 8	33 12	33 0	24 0	9 0	9 0	9 0	10 0	10 0	10 0	40 0	39 0	22 0	23 8	25 12	18 0
	Kerrowlee	22 8	22 8	20 10	31 4	31 4	32 8	12 8	12 8	13 12	13 12	12 12	16 4	30 10	31 10	32 8	23 2	23 2	29 0
	Ulwur	22 14	22 9	19 0	32 4	32 2	28 4	6 12	6 12	6 12	10 11	10 11	10 3	30 0	30 0	30 0	23 1	22 15	27 1
	Bhurtpore (City)	19 10	20 5	19 8	30 0	31 0	27 9	7 4	7 2	7 2	8 0	8 4	7 8	25 12	28 0	28 2	22 10	22 14	30
	Ajmere	18 8	19 8	18 8	32 0	33 0	28 0	3 0	3 0	3 0	8 0	8 0	8 0	34 0	32 0	27 0	24 0	22 0	20
	Deoli Cantonment	24 3	24 8½	25 6	38 13	38 1	41 12	...	...	...	9 4	9 4	9 4	38 0	39 12½	37 8	31 5	32 0	30
	Erinpura	18 11	18 11	20 11	30 0	30 0	28 1	...	...	...	7 0	7 7	7 11	20 0	20 0	21 0	20 0	20 0	20 13
	Sirohee	16 0	16 0	17 0	24 0	25 0	24 12	5 0	5 0	6 4	6 0	6 0	7 0	17 0	17 0	18 0	18 0	18 0	19 12
	Abu	17 8	17 8	15 12	24 0	24 0	20 4	6 0	6 0	6 0	8 0	8 0	8 0	...	...	...	18 0	18 0	16 8
	Anadra	18 0	18 0	17 12	26 0	26 0	23 8	6 4	6 4	6 4	8 0	8 0	8 0	...	...	...	20 0	20 0	19 0
	Bálmere	17 0	17 0	16 4	...	...	...	5 0	5 0	5 8	8 0	8 0	9 8	...	...	...	21 8	21 8	36 0
	Jeysalmere	13 8	12 13	14 0	...	...	...	10 6	10 0	10 4	12 8	12 6	12 0	18 8	19 0	22 0	15 10	15 4	20 0
	Hilly Tracts of Meywar	22 0	22 0	20 0	29 0	28 0	20 0	...	...	...	13 0	13 0	12 0	...	...	...	...	...	...
	Meywar (Oodeypore)	18 5¼	17 15½	24 9¾	25 0	25 0	37 8	7 13	7 13	8 9½	...	...	...	...	...	...	...	...	...
	Bánswára (Meywar Agency)	27 8	27 8	31 4	...	...	...	6 14	6 4	10 0	15 0	15 0	18 12	...	...	...	...	...	...
	Partábgarh (,,)	21 4	23 12	25 15	...	...	...	8 12	8 12	10 0	10 15	11 4	13 7	...	...	...	...	...	...
	Marwar (Jodhpore)	18 0	17 8	18 12	25 0	21 4	25 0	6 4	6 4	5 0	7 8	7 8	7 8	21 4	22 8	25 0	17 8	20 0	18 12
	Bikaneer	14 4	14 4	15 8	...	...	...	3 12	3 12	3 11	6 7	6 7	6 12	...	...	...	16 10	16 10	16 10
	Boondee	25 0	24 0	31 0	42 8	38 8	60 0	8 8	8 8	6 0	9 0	9 0	7 0	34 8	38 8	46 0	21 0	...	...
	Kotah	26 0	25 0	32 0	25 0	25 0	40 0	7 8	7 0	6 8	8 0	7 8	7 0	30 0	30 0	47 8	20 0	20 0	20 0
	Tonk	22 4	22 12	23 4	34 0	34 0	37 0	8 0	8 8	6 12	9 8	9 8	7 12	39 10	41 4	40 6	26 0	25 12	29 10
	Jhallawár	20 3½	21 0	26 15	25 14	23 14	40 9	...	...	...	11 13	11 13	10 3½	28 5	28 5	41 6	17 0	18 11	17 0
	Shahpoora	24 8	24 0	24 12	41 0	40 0	29 8	8 2	8 0	7 12	10 4	10 0	10 0	39 0	38 4	32 0	28 0	28 8	20 0
	Dholpur	20 0	20 4	18 11	33 2	33 12	31 8	10 0	9 0	9 0	11 0	10 4	10 2	29 4	30 4	37 2	24 0	34 0	38 4
Central India.	Indore	18 13	16 8	21 0	20 0	20 0	...	9 3	9 3	9 3	10 0	10 0	10 0	27 7	28 0	26 10	22 5	32 0	21 0
	Gwalior	18 15	19 3	20 9	27 6	28 13	21 0	7 13	7 13	7 5	9 2	9 2	9 0	27 6	27 14	26 8	28 5	30 2	26 12
	Goona	22 8	24 0	31 0	20 0	20 0	21 0	9 8	9 8	8 0	10 8	10 0	9 0	30 0	30 0	45 0	16 0	16 0	20 0
	Baghelkhand (Sutna)	23 0	24 0	26 8	35 0	35 0	40 0	8 0	8 0	8 0	18 0	18 0	20 0	33 0	32 0	33 8	22 0	†	27 0

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch.*)

INDIA FOR THE 1st HALF OF DECEMBER 1885—*concluded.*

IN SEERS OF 80 TOLAHS.

Lesser Millets, Ragi, &c. (Kavaru, Veragu, Sawee, Cheena, Coraloo, Murhwa, Nuglee), *Panicum Miliaceum, &c.*			Gram.			Firewood.			Salt.						Districts.	Provinces.
									Wholesale.			Retail.				
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.		
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.		
8 5	30 3	30 3	17 4	18 5	23 5	96 0	96 0	96 0	12 4	12 0	12 0	12 0	11 12	11 12	Bangalore	Mysore.
2 0	33 0	36 0	18 0	18 0	24 0	156 0	156 0	192 0	11 12	11 12	11 4	11 8	11 8	11 0	Kolar	
5 0	35 0	32 0	19 0	21 0	26 0	340 0	340 0	340 0	11 0	11 0	11 8	10 8	10 8	11 0	Túmkúr	
3 0	24 0	25 0	15 8	17 8	22 0	78 0	78 0	75 0	10 8	0 0	10 4	10 0	9 8	9 12	Mysore	
4 10	38 6	34 11	21 0	24 2	25 3	480 0	480 0	480 0	10 8	10 8	10 8	10 8	10 8	10 8	Shimoga	
0 0	30 0	40 0	20 0	20 0	26 0	64 0	64 0	64 0	...	...	...	9 0	11 0	11 0	Kadur	
26 8	23 8	27 13	19 0	16 8	22 11	110 0	110 0	110 0	11 0	11 0	10 13	10 0	10 0	9 10	Coorg	Coorg.
...	...	...	32 0	31 0	26 0	...	...	...	13 0	12 0	14 8	13 4	12 4	14 8	Jeypore	Rajpootana.
...	...	...	40 0	40 0	26 0	...	...	...	...	...	...	14 0	14 0	16 0	Kishengurh	
...	...	...	32 8	32 8	23 12	...	...	...	13 12	12 14	14 12	13 0	12 12	14 8	Kerrowlee	
...	...	...	32 4	31 12	28 6	...	...	...	14 4	14 4	16 4	13 12	13 12	15 8	Ulwur	
...	...	...	31 6	31 8	23 15	...	...	...	14 4	12 4	12 4	14 0	12 2	12 0	Bhurtpore (City)	
...	...	...	33 0	34 0	25 8	110 0	110 0	80 0	14 8	14 8	17 0	13 0	13 0	15 0	Ajmere	
...	...	...	35 13	34 12	28 11	240 0	240 0	240 0	...	...	...	12 8	12 8	12 8	Deoli Cantonment	
									R a. p.	R a. p. per md.	R a. p.					
...	...	...	31 0	31 0	22 1	320 0	320 0	190 0	3 0 3	3 0 3	3 0 4	13 0	13 0	13 0	Erinpura	
...	...	...	20 0	20 0	19 0	200 0	200 0	130 0	2 12 0	2 12 0	2 12 0	14 8	14 8	13 5	Sirohee	
...	...	...	22 8	22 8	17 12	160 0	160 0	160 0	3 1 3	3 1 3	3 1 6	13 0	13 0	13 0	Abu	
...	...	...	26 0	26 0	20 0	...	...	...	2 14 0	2 14 0	2 15 0	14 0	12 0	13 8	Anadra	
...	...	...	15 0	15 0	13 8	240 0	240 0	290 0	2 6 0	2 6 0	2 3 3	16 8	16 8	18 4	Bálmere	
...	...	...	14 6	14 12	17 8	...	...	...	1 9 0	1 9 0	1 9 0	25 0	25 0	22 0	Jeysalmere	
...	...	...	30 0	28 0	20 0	*	*	*	3 10 0	3 10 0	4 0 0	11 0	11 2	10 0	Hilly Tracts of Meywar	
									S. Ch.	S. Ch.	S. Ch.					
...	...	...	21 14	20 5	23 7	200 0	200 0	200 0	12 8	12 8	12 1¾	12 8	12 1¾	11 11½	Meywar (Oodeypore)	
									R a. p.	R a. p. per md.	R a. p.					
...	...	...	42 8	41 4	42 8	...	...	...	3 12 0	...	...	11 4	11 4	13 2	Bánswára (Meywar Agency)	
...	...	...	32 8	37 8	32 13	...	...	...	2 4 3	...	...	17 9	18 15	17 11	Partábgarh (")	
...	...	...	27 8	26 4	22 8	90 0	90 0	90 0	2 7 3	2 7 3	2 7 3	16 4	16 4	16 4	Marwar (Jodhpore)	
									S. Ch.	S. Ch.	S. Ch.					
...	...	...	20 12	20 12	20 4	90 0	90 0	...	...	...	...	14 0	14 0	11 8	Bikaneer	
...	...	...	34 8	34 8	33 0	160 0	160 0	160 0	12 0	12 0	13 0	11 12	11 8	12 8	Boondee	
...	...	...	36 0	35 0	37 0	240 0	240 0	240 0	12 8	12 8	12 0	12 0	12 0	11 8	Kotah	
...	...	...	32 4	33 0	29 12	105 0	105 0	80 0	12 12	12 6	13 13	12 3	12 2	13 9	Tonk	
...	...	...	30 4	29 6½	31 10	...	...	...	11 2½	11 4½	10 3½	10 14½	11 8	9 15½	Jhallawar	
...	...	...	37 4	37 0	27 0	160 0	160 0	160 0	12 10	12 10	14 8	12 6	12 6	14 4	Shahpoora	
...	...	...	32 0	31 10	19 13	...	...	...	13 0	13 8	13 8	12 4	12 10	12 10	Dholpur	
†	†	†	26 10	26 0	25 8	100 0	100 0	100 0	12 0	12 0	11 8	12 0	12 0	11 4	Indore	Central India.
†	†	†	26 8	27 2	21 0	136 14	136 14	149 8	11 14	11 14	12 8	11 7	11 7	12 2	Gwalior	
†	†	†	30 0	31 0	32 0	200 0	280 0	200 0	12 0	11 12	12 4	11 12	11 8	12 0	Goona	
†	†	†	28 0	28 0	32 0	160 0	160 0	160 0	11 10	11 10	11 15	11 0	11 0	11 0	Baghelkhand (Sutna)	

* Eight pies per bundle. † Not sold.

D. BARBOUR,

Secretary to the Government of India.

GOVERNMENT OF INDIA:

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXVII of 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 20th Dec. 1884. Total.	Receipts for week ending 20th Dec. 1884. Per mile open.	Total mean length open.	Receipts for week ending 19th Dec. 1885. Total.	Receipts for week ending 19th Dec. 1885. Per mile open.	Total receipts from 1st April to 20th Dec. 1884. Total.	Total receipts from 1st April to 20th Dec. 1884. Per mile open per week.	Total receipts from 1st April to 19th Dec. 1885. Total.	Total receipts from 1st April to 19th Dec. 1885. Per mile open per week	Total Increase in 1885-86.	Total Decrease in 1885-86.
	Guaranteed.		R	R		R	R	R	R	R	R	R	R
19th Dec. 1885	Oudh and Rohilkhand	594	1,00,228	169	608	81,233	134	36,06,088	170	39,91,584	174	3,85,496	...
12th ditto	Sind, Punjab and Delhi	...	(a)	...	...	(a)	...	(b)75,25,144	283	(c)95,76,663	372	20,51,519	...
26th ditto	Madras	861	1,11,711	130	861	1,48,352	172	50,41,966	155	54,13,942	167	3,71,976	...
26th ditto	South Indian	654	49,917	76	654	88,016	135	31,03,854	136	32,32,338	132	1,28,484	...
26th ditto	Great Indian Peninsula	1,504	6,53,741	435	1,504	6,40,086	426	2,34,49,234	414	2,44,65,422	433	10,16,188	...
26th ditto	Bombay, Baroda and Central India	461	2,38,327	517	461	2,75,284	597	80,88,907	466	90,32,579	522	9,43,672	...
	Total	4,074	11,53,924	283	4,088	12,32,971	302	5,08,15,193	283	5,57,12,528	309	48,97,335	...
	State.												
Last 12 days of Dec. 1885	East Indian	1,509	8,60,148	570	1,515	7,77,660	513	2,97,04,778	522	3,31,76,179	583	34,71,401	...
19th Dec. 1885	Eastern Bengal	233	1,05,389	452	233	91,767	394	40,48,788	461	31,38,791	358	...	9,09,997
Last 12 days of Dec. 1885	Nalhati	27	1,108	41	27	1,473	54	55,876	55	55,251	54	...	625
19th Dec. 1885	Northern Bengal	249	46,000	185	249	55,510	223	15,73,807	168	15,49,368	166	...	24,439
19th ditto	Kaunia-Dharla	37	3,716	100	37	2,077	56	1,04,300	75	89,182	64	...	15,118
Last 12 days of Dec. 1885	Tirhoot	226	24,516	108	226	24,255	107	8,89,779	116	9,01,700	196	11,921	...
Ditto	Patna-Gya	57	9,596	168	57	7,573	132	3,79,300	176	3,53,452	165	...	25,848
19th Dec. 1885	Cawnpore-Achnera	240	20,776	87	253	19,407	76	6,85,635	76	6,08,905	64	...	76,730
Last 12 days of Dec. 1885	Dildarnagar-Ghazipur	12	1,045	87	12	707	59	33,862	75	33,206	74	...	656
2nd Jan. 1886	Rajputana-Malwa (d)	1,260	3,00,015	238	1,411	3,45,000	244	91,13,683	192	1,13,63,295	214	22,49,612	...
26th Dec. 1885	Wardha Coal	45	10,137	359	45	17,278	384	4,31,850	254	3,90,958	231	...	40,892
26th ditto	Nagpur and Chhattisgarh	149	27,338	183	149	17,156	115	8,48,746	151	8,73,607	156	24,861	...
26th ditto	British Burma	254	26,073	105	327	29,483	90	13,80,373	155	12,94,290	115	...	86,08
Last 12 days of Dec. 1885	Sindia	75	7,940	106	75	6,390	85	2,51,483	89	2,53,142	90	1,659	...
19th Dec. 1885	Punjab Northern	447	68,489	153	447	62,633	140	23,37,614	139	26,65,187	159	3,27,573	...
26th ditto	Indus Valley	660	1,68,331	255	660	1,53,600	233	56,18,394	226	83,05,680	335	26,87,286	...
12th ditto	Amritsar-Pathankot	...	(a)	...	...	(a)	...	(b)1,51,882	68	(c)2,06,184	85	54,302	...
26th ditto	Bareilly-Pilibhit	36	1,000	28	36	1,491	41	(e)4,839	13	52,116	39	47,277	...
19th ditto	Narainganj-Dacca-Mymensingh	...	...	...	86	3,040	35	...	...	66,962	35	66,962	...
12th ditto	Jorhat	...	...	...	...	(a)	...	...	...	(f)25,870	28	25,870	...
	Total	4,007	8,28,069	207	4,330	8,38,840	193	2,79,10,211	185	3,22,27,146	196	43,16,935	...
	GRAND TOTAL (Guaranteed and State)	9,590	28,42,141	296	9,933	28,49,471	287	10,84,30,182	279	12,11,15,853	302	1,26,85,671	...
	Gross Estimated Expenses	...	...	...	...	...	...	5,56,76,465	143	6,57,54,278	163	...	...
	Net Receipts	...	...	...	...	...	...	5,27,53,717	136	5,53,61,575	139	26,07,858	...
	Assisted Companies.												
19th Dec. 1885	Bengal Central	126	7,705	61	126	7,992	63	3,59,970	76	3,55,999	75	...	3,971
26th ditto	Rohilkhand and Kumaon	67	1,421	21	67	3,550	53	(e)28,292	42	1,74,940	69	1,46,648	...
19th ditto	Assam	70	5,851	84	78	5,856	75	1,63,391	64	1,86,396	64	23,005	...
26th ditto	Southern Mahratta	214	9,389	44	315	20,195	64	1,74,992	41	6,90,703	66	5,13,711	...
26th ditto	Bengal and North-Western	76	1,890	25	303	22,570	74	65,967	25	9,33,934	82	8,67,967	...
Last 12 days of Dec. 1885	Tarakessur	...	...	...	22	3,700	168	...	...	1,76,878	213	1,76,878	...
	Total	553	26,256	47	911	63,863	70	7,94,612	53	25,18,850	76	17,24,238	..
	Native States.												
26th Dec. 1885	Bhavnagar-Gondal	193	16,034	83	193	18,050	93	8,16,807	112	6,84,656	95	...	1,32,1
2nd Jan. 1886	Jodhpore	44	1,626	37	64	3,050	48	44,834	32	1,24,826	52	79,992	...
19th Dec. 1885	Nizam's	121	16,395	135	121	21,656	179	6,94,806	153	8,18,323	180	1,23,517	...
19th ditto	Mysore	129	6,573	61	140	8,361	60	2,73,167	66	3,20,968	61	47,801	...
12th ditto	Rajpura-Patiala	...	(a)	...	...	(a)	...	(g)3,324	34	(b)31,018	53	27,694	...
	Total	487	40,628	83	518	51,117	99	18,32,938	105	19,79,791	96	1,46,853	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*" audited figures have been availed of as far as possible.

(a) Return not received.
(b) Total receipts from 1st April to 13th December 1884.
(c) Total receipts from 1st April to 12th December 1885.
(d) Including Rewari-Ferozepore State Railway.
(e) Total receipts from 12th October to 20th December 1884.
(f) Total receipts from 1st April to 12th December 1885.
(g) Total receipts from 1st November to 13th December 1884.

FORT WILLIAM,
The 14th January 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Monday, the 11th January, 1886.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B., G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble C. P. Ilbert, C.S.I., C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
The Hon'ble H. J. Reynolds, C.S.I.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St. A. Goodrich.
The Hon'ble G. H. P. Evans.
The Hon'ble J. W. Quinton.
The Hon'ble R. Steel.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.

LICENSE TAX AMENDMENT BILL, 1886.

The Hon'ble SIR A. COLVIN to move that the Bill for imposing a tax on income derived from sources other than agriculture be referred to a Select Committee consisting of the Hon'ble Messrs. Ilbert, Hope, Quinton, Hunter and Steel, the Hon'ble Rao Saheb Vishvanath Narayan Mandlik, the Hon'ble Peári Mohan Mukerji and the Mover, with instructions to submit their Report on the 22nd instant.

The Hon'ble MR. HUNTER said:—"My Lord, as I shall have an opportunity of expressing my views on the individual provisions of this Bill in the Select Committee, I shall not at its present stage detain the Council at any length. But on the introduction of the measure, your Excellency referred in weighty and eloquent words to two subjects which have always seemed to me of the highest importance, and in regard to which I entertain firm convictions. The first of these subjects is the attitude of Native public opinion to the policy of the Government. The military precautions taken by your Lordship's Government in the early part of the year evoked an outburst of loyal support which created a deep impression in Europe, and helped to still more closely knit together British and Feudatory India. The military measures, deemed equally imperative by your Lordship's Government towards the close of the year, have been criticised by a section of the Native Press in a different spirit. The truth is that, in the former case, the Native Press was cognisant of the facts of the situation; in the latter case it was not. Every Native journalist knows that the epoch-making invasions of India in the past have come from the north; and every great Native family and Feudatory Chief realises that any such invasion in the present would mean the ruin of his house. With regard to the operations in Burma, on the other hand, the facts were obscure and the causes were practically unknown. The constitution and circumstances of the Government of India almost preclude it from those prompt disclosures of its grounds of action, which tend to keep public opinion in harmony with public policy in other dependencies of the British Crown. The Native Press has here

to grope its way amid false rumours and ambiguous voices, stumbling over errors before it reaches the truth. Your Lordship's declaration of policy last Monday will, therefore, profoundly influence public opinion throughout India. For that declaration made it known that, quite apart from Palace massacres or Court crimes, or internal misrule in Upper Burma, and only when the future of a British province was seriously compromised, and after honest and sincere endeavours at an amicable settlement had been frustrated by the folly of the King, did your Lordship's Government resort, as the last alternative, to war.

"By the attitude of the Native community in this juncture it will hereafter be judged. A policy of wise preparation against external dangers has been laid before it. The crisis of April placed the necessity of that policy beyond doubt. Of the moderation and financial prudence with which the policy is being conducted your Lordship's speech contains convincing proofs. The circumstance that, in the anxious moments of last summer, while every preparation was successfully made, yet not a regiment was mobilised nor a penny spent except on precautionary measures, is a fact more significant to the taxpayer than any pledges or promises. Nor less significant is the fact that the Government has had the courage to curtail the increase to the military forces recommended by so sober-minded an adviser as the late Commander-in-Chief. In so doing the Government spared the taxpayer by taking a very heavy responsibility on itself.

"During seven centuries India tried the opposite policy of non-preparation, with appalling results. Again and again its peaceful populations were submerged beneath waves of foreign invasion. Those invasions came not only from Central Asia into the Punjab, but from Burma into the Provinces of Assam and Lower Bengal. It should never be forgotten that on the map of Bengal in the last century, vast districts, within 36 hours' sail of Calcutta, and now peopled by millions of prosperous cultivators, appear bare of villages, with the terrible words written across them, 'Depopulated by the Maghs' or Burmese. In Northern India, during a short period of twenty-three years in the middle of the last century, six exterminating hosts from Persia and Afghanistan swept across the country, leaving a broad tract of desolation to mark their route. For the chronic state of unpreparedness which had cost India so appalling a sum of human misery, the British Government substituted a policy of preparation which from time to time imposes certain burdens. In the first quarter of this century, that policy imposed a heavy burden to meet the menaces of the greatest military Power then in Europe. In the fourth quarter of the century, it is imposing a lighter burden to protect India against possible danger from another great military European Power. And as the measures of Lord Wellesley postponed the danger from France, till it passed altogether away in the last generation, so may we, with a good confidence, look forward to similar results from your Lordship's precautions against Russia in our own day. I believe that the true issues have only to be understood by the people of India in order that they shall gratefully accept the policy of the Government, and bear, without a murmur, the burdens which it may impose. Most of us have watched with interest the efforts lately made by Natives of India to win their way into Parliament, and I for one sincerely regret the unfructuous result of their endeavours. But those results show that, in order to obtain the suffrages of Englishmen, you must possess not only their sympathy and goodwill, but also their more slowly granted confidence. The Natives of India have now the opportunity of giving a conspicuous proof that they cordially identify themselves with measures demanded for the safety and integrity of the Empire, and that they cheerfully accept their share of the burden which those measures involve.

"The other matter on which I should like to say a few words has reference to the form in which the burden is to be imposed. Without raising questions as to the abstract merits of direct or indirect taxation, I desire to express my conviction that an income-tax is at present, and has for some time been, the only equitable form of new taxation in India. I agree with those Native writers who have been urging, both in the journals and in independent treatises,

that an undue proportion of the revenue has, of late years, been raised from imports falling heavily on the lower classes. The Finance Minister has explained how the fiscal reforms of 1882, by drying up the chief source of increased indirect taxation, brought the country face to face with direct taxation. The most prominent of those reforms, namely, the abolition of the import-duties, has also had the effect of disturbing the adjustment of taxation between the rich and the poor. For since the Indian cotton-mills began to produce the coarser qualities of cloth on a great scale, and the duty was consequently restricted to the higher qualities, the import-tariff acted to a large extent, although not entirely, as a tax on the well-to-do classes. The peasant, who requires a stout, coarse garment which he can wash out every day when he bathes in the village-tank, profited little by the abolition of the import-duty on the finer sorts of piece-goods. I believe that an income-tax, moderate in amount, and levied by an efficient permanent staff, is not merely the financial corollary of the abolition of the import-duties, but that it will tend to a more equitable distribution of the public burdens between the rich and poor.

"I am aware how heavily the least additional pressure must at present fall on our own countrymen in India, struggling to maintain their position here, and to educate children at home, with a depreciated rupee. The sincere and eloquent words of sympathy in your Lordship's speech last Monday have gone to many an Englishman's heart. One sometimes hears it urged that the duty on liquors is in itself a sufficient contribution from the European community. But it should be remembered that the duty on liquors, paid chiefly by Europeans, yields but a small total sum as compared with the internal excise, paid almost entirely by the Native population, and to a large extent by Natives of the poorest class. If the import-duty on liquors amounted to £122,138 in 1883-84, the internal excise yielded £3,836,961.

"The only practicable alternative to an income-tax is an increase of the salt-tax. Sir Auckland Colvin has shown that such an increase would fall most heavily on the classes least able to bear it, and he has brought forward other unanswerable arguments on the same side. From my point of view there are two considerations which have a special cogency at present. Under the new system of a moderate uniform rate of salt-duty, a gradually increasing quantity of salt is being consumed. If that increased consumption is allowed to reach its natural expansion undisturbed, a very small increase to the rate of duty will, before many years elapse, yield a very large addition to the revenue. Moreover, the extension of railways will, before long, materially lighten the actual burden of the salt-tax on the people in the interior of India. The cost of the carriage of a ton of salt by railway is less by two annas a mile than the cost of its carriage by cart. If the salt travels 450 miles, or less than the distance from Calcutta to Benares, and much less than the distance from Bombay to Nágpur, the effect of this difference is to reduce the cost to the consumer by more than the whole duty levied by Government. I may mention that, incidentally following the reform of the Salt Duty in 1882, has been a freer development of an important food-producing industry. More than one hundred fish-curing yards under Government inspection have been established on the Madras coast. Last year they produced 20,000 tons, and this year their outturn is estimated at 30,000 tons of wholesome food. I am aware that the system of supplying cheap salt for fish-curing might still be followed. But any change in a reformed system so recently established, and only gradually developing its results, is to be deprecated. Apart from the undue pressure of an increase in the salt-duty on the poor, there are important considerations against any such increase at present.

"While, however, I believe that an income-tax is equitable in its character, I acknowledge that it may prove most oppressive in its incidence. The odium which has attached to the successive Indian income-taxes is chiefly due to the successive inquisitorial scrutinies required for their assessment. The tax has been laid on with a pledge that it will be taken off in a year, or two, or within a limited period, and an army of poorly paid officials has been let loose upon the country, resolved to make the most for themselves out of the temporary job. With continuity of assessment, and with moderation in assessment

by means of a permanent staff, much of this oppression has ceased. It is possible to name districts in which the system of record is now so perfect as to have almost put an end to oppression altogether. I observed, therefore, with satisfaction that the present Bill was introduced without any pledge as to its temporary duration. The Bill is so drawn that it will not become inoperative by mere efflux of time. If the income-tax is to be hereafter abolished, it must therefore be abolished by a deliberate Act of the legislature, and after a public discussion of the whole facts. I sincerely hope that another period of general remission of taxation, such as that of 1882, may again come to India. But until that time arrives, I regard the continuous levy of a moderate income-tax as one of the most equitable sources of Indian revenue.

"I say this without pledging myself to all the details of the present Bill. Those details will be dealt with in the Select Committee. I must, however, at once express my regret that no deduction is allowed from the assessable income for payments for life-insurance or deferred annuities. The English income-tax law has long recognised the expediency of encouraging thrift by making such deductions. The present extension of the license-tax to the professional and official classes, whose brains are their sole stock-in-trade, and who have no good-will of a business to leave behind them, seems to render such a deduction particularly necessary in India. The gradual disintegration of the joint Hindu family, which acted as a minute mutual assurance company or Friendly Society, points to the same conclusion. The exemption of payments for life-insurance should not, in my opinion, be left to executive rules, but should form a part of the Act. Again, it is not clear to me at present why a clerk in a Government office drawing Rs. 99 per mensem should be exempted from income-tax on his salary, while a clerk drawing the same amount in a bank or merchant's office should have to pay. The responsibilities of employers for collecting the income-tax from their servants; and especially the responsibilities imposed by the Bill on shipping agents and of companies, also seem in some respects to require elucidation or modification.

"In conclusion, I desire to express my sense of the simplification which this Bill effects in the Indian law, and of its perspicacious brevity as compared with the English Income-tax Acts. I have been lately trying to understand the legal enactments under which the income-tax is levied in England. In Mr. Dowell's work on the subject published in 1874, the Income-tax Acts number fifty, and their text fills 326 pages. To these are appended extracts from eighteen other Statutes occupying another 120 pages, and requisite for a complete comprehension of the law. Instead of this voluminous compilation, and in place of the six enactments which have hitherto regulated the license-tax in India, the whole subject matter is here embodied in one compact Bill."

The Hon'ble MR. STEEL said:—"The country will sympathize with your Lordship's Government in the mortifying necessity that, while you have so favourable an account to give of the revenue, you should be compelled to resort to fresh taxation. And, if such taxation is required for the well-being of the State, you may rely that a loyal and reasonable community will respond cheerfully to the sacrifice demanded from it. I trust it is not necessary for me to disclaim on behalf of Anglo-Indians the application to them of my hon'ble friend's sarcastic reference to 'those who are willing to transfer to others their share of misfortune.' Such will not be our attitude. We are suffering exceptionally, in a period of general prosperity,—some of us from deteriorated investments, others from depreciated exchange, and many of us from the excessive competition which renders the struggle for existence keener and keener as years go by;—but we are all ready to bear our fair share of the burdens of the State. With regard to the necessity for great additional expenditure, I have little to say. Your Lordship's speech set forth, in stirring and weighty terms, the paramount duty which devolved upon you of strengthening and consolidating our military resources. The country distinctly recognises the need of placing India in a position where her safety is assured, not by treaties or arrangements with others, but by her own commanding strength. 'When the strong man armed keepeth his palace, his goods are in peace.' This attitude must be ours. You have

described to us the means you have adopted with this end in view, and we approve of your fortresses, your frontier railways, and your additions to the army. We believe the expenditure is indispensable and are ready to pay the bill. We note with satisfaction the promise of a Commission to insure due economy of our resources, and take leave to remind you of an important economy, combined with increased efficiency, which may be attained by following the advice of the Army Commission, from whose report so much was expected.

"Having thus admitted the necessity of expenditure, I agree heartily with the hon'ble member in repudiating the cowardly suggestion that in a period of general prosperity we should provide for our present requirements by borrowing. Nothing but overwhelming necessity can justify such an improvident expedient. I use the same terms with regard to our reserve for famine. The policy of which that reserve was the outcome was the subject of careful and anxious thought and deliberate determination. We must pursue the path until we have attained the goal in view. When introducing this Bill the hon'ble member devoted the earlier part of his speech to a comparison of the budget-estimates of the last three years with the income actually obtained from existing sources of revenue. He demonstrated to the satisfaction of the country the elastic and expansive character of its resources, and silenced those dismal forebodings of financial ruin periodically launched from the platform and the Press. He produced evidence of the advancing prosperity of India under British rule, and satisfied the world that our consistent efforts to improve the condition of the people are achieving the results to be anticipated from them. The hon'ble member estimates that existing sources of revenue will defray the expenditure of the country with the exception of a sum of £700,000, most of which he now proposes to raise by this Bill. I will here express the opinion that his estimate of revenue is by no means too sanguine. On the contrary, I confidently expect that at the conclusion of the financial year we shall have to congratulate him on a surplus as great as the average of the past three years. This happy result I look for partly from the bounteous harvest of which we have every prospect, and partly because I cannot agree with the gloomy view taken by my hon'ble friend and shared by your Lordship of the effect on our revenue to be anticipated from the depreciated exchange which he assumes as the basis of his calculations. Although I feel some reluctance to enter upon this intricate and difficult subject, its importance is so great that I must support my views by argument. A change in the relative value of the precious metals, which is the cause of our fluctuating exchange, neither increases nor diminishes the material wealth of the world. The change merely involves a transfer from one hand to another. Some must gain by every fluctuation; and what some gain others must lose. If the value of silver declines, the losers are the owners and producers of the metal, and those to whom obligations are due in silver currency. The gainers are the consumers and debtors. India must belong to one of these two classes, and no argument is necessary to prove that she does belong to the latter. But, while I cannot expect that the hon'ble member will contest this general proposition, I am prepared to hear him argue that the gain to the national resources may be concurrent with the loss to the Exchequer which he foreshadows in his speech. This view will be supported by the following argument. The fall of exchange causes a direct loss on the payment of home charges in gold. At the same time, if we do not increase our land-revenue with each depreciation of our currency the advantage all goes to the landholders, and if we do not increase our salt-tax the gain goes to the consumer and not to the Government. All this is true; but I reply that other important elements of the question are left out of consideration. When the purchasing power of silver declines, we obtain a higher price for Bengal opium. I confidently assert that from this source alone we recoup ourselves for one-half of our loss on home charges. There is another important item of gain. A fall in exchange, when accompanied by no corresponding advance in rents or in cost of transport, is an immense stimulus to exports, and increases the income of Government railways. Here, my Lord, we find an explanation of our surpluses. Our budgets have brought into account all the losses which arise from falling exchange, but have failed

to take credit for the compensating gains which must accompany them. Holding these views, I expect in the coming financial year a large surplus over the estimate of revenue which has been put before us. I state this, however, rather as a cause of satisfaction than complaint. I look upon it as the duty of Government to provide in prosperous times a very safe margin of income over expenditure.

"I now come to the main topic of debate. Does this Bill provide the best means of raising the additional revenue we require? The hon'ble member has told us that he expects to have to defend his Bill against champions armed with the rusty and obsolete weapons of antiquity. If there be any such, I have not enlisted in their ranks. I have not been compelled, like my hon'ble friend, by either duty or inclination to ransack the records of past years. I can urge upon the Council nothing more venerable than contemporary public opinion, and I am happy to say that the views I will express are sanctioned by the approval of the leading representatives of commerce in this city.

"The first principle of a proper system of taxation is that it should be fair in its incidence, and the second that no unnecessary wastage should be involved in collection. Besides these it is obvious that the form of taxation should cause no unnecessary oppression or irritation, and should be framed in accordance with the wishes and even the prejudices of the people. Judged by this standard, direct taxation is less suited to this country than indirect taxation, if only we could insure that the latter could be made to fall equally upon the various sections of the community. But as it appears that no indirect form of taxation can be devised which will obtain from a certain class their proper contribution, I must express my approval of a system of mixed direct and indirect taxation. As the choice lies, therefore, between the license-tax and an income-tax, I unhesitatingly prefer the latter. The license-tax was grossly unfair in its incidence. The big fish broke through, while the small were caught in the net. This Income-tax Bill is at least intended to be fair. I believe some of its details are quite unworkable, but these may be amended in Committee; and if the Committee can secure that the means and instruments provided for carrying the Bill into effect are calculated to cause neither oppression or needless irritation, I will be content with it. My hon'ble friend will look upon me as another Balaam if I agree with him any further; and I must now attack him on his vulnerable side.

"I must protest in the strongest terms against any budget which does not redress the crying evil of our financial system. The hon'ble member will anticipate me. I refer to the export-duty on rice. To my mind it seems inconceivable that such an objectionable impost should be preserved in any civilized country. An export-duty on raw produce, and that produce the food of the people! With all our study of economies, can we do no better than this? It is as hurtful in practice as vicious in principle. Who would dream of an export-duty on wheat? In principle there is no difference. Let us consider its effect. An export-duty of 10 shillings per ton is equal to a percentage ranging from 5 to 10 upon its value. It absolutely shuts out the grain from important consumption for distilling and sizing purposes. It reduces the foreign consumption of rice for food when it comes into competition with other articles of food. It thus limits the production of the principal agricultural product of Bengal and Bûrma at the cost of the agricultural and labouring classes. By checking the production of rice it diminishes the reserves to which we must look in case of scarcity and famine. I look upon this rice-tax as the very worst possible source of revenue which could be devised, and cannot approve any budget which does not get rid of it, even at the cost of fresh taxation. I have been informed that of the abundant harvest of 1882 much rice was actually allowed to rot upon the ground because not worth the cost of saving, which but for this duty might have been profitably saved and shipped. But it is not sufficient to prove that a tax is objectionable unless I can provide a less objectionable substitute; and this condition I will endeavour to fulfil. I propose that the £600,000 required for the remission of the rice-duty be provided from other indirect taxation. As the import-duty on textile fabrics has been mentioned in this

debate, I may as well say at once that, while this source of revenue should never have been abandoned while another more objectionable remained, still what has been done cannot be recalled. We must then look to the salt-tax, and I propose by raising this four annas per maund to obtain the sum which we should remit on rice. Now, I am well aware that to touch the salt-duty may be condemned in certain quarters, and I must therefore support my position by an examination of the incidence of the salt-tax. It has been abused by some, because it affects the working classes. Unless it affects them unfairly I look upon this as a merit. I need not protest in this assembly against the socialistic notion that the working classes should contribute nothing to the State. I propose to show that it falls so lightly upon the people as to be practically unfelt. When Major Baring reduced the tax to Rs. 2 per maund he specially reserved the probablity that the tax must be raised if exchange declined. Exchange has since declined 10 per cent. The cost of salt to the consumer is about Rs. 5 per maund, and the increase I suggest is 5 per cent. on this price, leaving the consumer 5 per cent. better off than he was before. But it is necessary for the purpose of refuting objections to show how the tax really falls upon the people. The labouring classes supply themselves with salt by purchasing bi-weekly from the village-shops. Their requirements for a year are then divided over 104 portions. The incidence of the duty is four annas per head, say 4½ pence sterling, per annum. The quantity purchased on each occasion is so small that it is not even weighed, but is given to the purchaser in a rough pinch or handful. Its value is so small that it is not possible to represent it by the smallest coin of the realm, but is paid for in cowries. To speak of such a tax as oppressive is a misuse of terms. It has never been complained of by any one except exotic philanthropists, and in raising it a half-penny per head per annum I think we should harm no one. It is my honest conviction that the peasant has never yet discovered that the tax has been reduced, and that he will neither know nor feel this small advance. The hon'ble member believes that the increased consumption of salt has been caused by the reduction of duty. I believe he is mistaken. I believe the increase is due to the increment of population, the great extension and cheapening of the means of transport, and above all to the abolition of the customs-line. I beg to assure the Council that I do not propound these views as my own. They have been pressed upon me by the Committee of the Chamber of Commerce and others of our most influential fellow-citizens. I hold in my hand a statement of the imports of Liverpool salt into Calcutta during the last ten years. The figures concerning all India are not in my possession, but this statement shows some curious facts regarding the salt consumption of Bengal. The largest increase of the decade was in 1876. There was no reduction of duty that year, but the consumption rose 13 per cent. After the reduction of 1882, the consumption rose 7¾ per cent. in 1883, and of this increase 1¾ per cent. was lost in the following year. My conclusion from all this is that we should do a service to the country in general, and the poor in particular, by taking the duty off rice and adding four annas per maund to the salt-duty. I would recommend this, my Lord, from a consideration which, I hope, may influence you as a statesman and man of the world. If the salt-duty is ever to be raised, the objections to it will gain force unless it is done on an occasion like the present, when you are imposing direct taxation.

"Before concluding, my Lord, I must address myself to another subject which appears to me to demand a change of system in our finance which would result in an important economy of the resources of the nation. The recent Government loans for public works have been raised in England, which is the cheapest market; and although this course has been made the subject of needless apology we may hope that the wasteful and extravagant system of borrowing in India will not be resumed. But unfortunately Government has expressed its intention to require that all loans for local and municipal purposes, such as the docks of Calcutta and Bombay, must be raised in India. I must protest against a system so generally condemned being applied even in this partial manner. We can borrow money in England 1 per cent. cheaper than in India, involving a saving of ⅔ths of the entire

charge of interest. The only possible justification for accepting such a loss must be the reasonable fear of a further extraordinary decline in silver. The fall represented by this difference is from 1*s.* 6*d.* to 1*s.* 2*d.* the rupee. Now, although no one can tell what may be the course of the silver market, and although a further fall seems probable at present, we can pretty safely assume a limit to the possible continuous rate of decline. An adequate and detailed demonstration would fill a volume, but I think I can prove enough for my purpose in a few words. The amount of silver bullion and coin in the world is about 700 millions. The annual production is 23 millions, of which 8 millions are absorbed by arts and manufactures and the wear of coin. There remains annually 15 millions available for coinage. Assuming an extreme pessimist view, the decline in the value of the coin cannot exceed the proportion of its increase in quantity. The 715 millions of one year must be worth at least as much as the 700 millions of the year before. On this basis the continuous average decline cannot be more than 1*d.* per ounce or $\frac{3}{8}$*d.* per rupee. But while the fall cannot be more than this, there are many reasons why it cannot be so much. The specie requirements of India and China must increase; and a great fall in value must produce an effect on production. If exchange falls steadily $\frac{3}{8}$*d.* every year for ten years, it will come down from $\frac{1}{6}$ to $\frac{1}{2}$, but in the meantime we should benefit for ten years by borrowing in England to the extent of $\frac{2}{9}$ths of our interest charges. I do not pretend that this is a scientific treatment of a complex problem, as the fluctuation in value of the precious metals is affected by appreciation of gold as well as by depreciation of silver. Having regard, however, to conditions of time and place, I put forward these observations as sufficient proof of the correctness of the general view that every loan effected in India involves an extravagant waste of our resources."

The Hon'ble MR. QUINTON said:—"I do not propose to follow my hon'ble friend who has just spoken in his criticism of the budget, in the objections he has urged to the export-duties on rice, and in his proposal to substitute for them an increased rate of duty on salt. It appears to me that the functions of this Council when discussing a Tax Bill on an occasion like the present are similar to those of the House of Lords at home when debating a Money Bill sent up by the House of Commons. We must either accept or reject it as a whole. The members of this Council, excluding the members of the Executive Government, have neither the knowledge nor the information which would warrant them in forcing on schemes of their own in preference to those laid before them on the responsibility of the Government of India. One remark of the hon'ble member I cannot however pass unnoticed. He observed that an increase to the rate of duty on salt would affect the consumer inappreciably. The controversy is not a new one, but I am old enough to remember an enquiry made on this point in Oudh some 20 years ago, the result of which was, to the best of my recollection, that an increase to the rate then existing would unduly straiten the means of the people to supply themselves with a sufficiency of an article essential to their health and, what to an agricultural community is almost equally necessary, to the health of their cattle.

"I now pass on to the subject immediately before us. The speeches of your Lordship and Sir Auckland Colvin at the last meeting of this Council must satisfy us that, owing to causes over which the Government of India have had but slight control, the current financial resources of the State have become inadequate to the demands made upon them in order to secure the welfare and safety of British India. The continued fall in the price of silver, coupled with the increased military charges, has proved to be too great a strain on the ordinary revenue.

"We must also accept—and I for one most thoroughly acquiesce in them—the reasons which prevented the Government of India from retracing its steps and reimposing the customs-duties abolished in 1882, from increasing the rate of the salt-tax, or from borrowing to satisfy our present wants. Your Excellency has assured us that measures of economy have not been lost sight of, but that, before they can be fully considered and carried into effect, the finances must be otherwise recruited. It would be impossible without deranging the

whole administration throughout the Empire to use the shears to such an extent as to fill up immediately the deficit now before us.

"These things being so, but little choice was left to the Government as to the means they should adopt to put the finances on a sound footing, and the proposals now made seem to me cautious, adequate and founded on unassailable principles. As stated by my hon'ble friend, the Finance Member, it has been clear for some time back to careful observers of the management of the finances that an income-tax in some shape or other was steadily approaching, and we have not been startled by any sudden apparition, nor have we, as on a former occasion, had a mine sprung upon us in the shape of a demand for a doubled income-tax in the middle of the year. The Bill on the table regulates, equalises and extends an existing tax, and will take effect from the date when such measures usually come into force.

"Your Excellency and my hon'ble friend have also left nothing to be said on the fairness and decency of requiring those classes who benefit most by our rule in India to contribute to its support. The opponents of direct taxation are eloquent on the abuses which are, they say, inseparable from such a system of taxation in India, and are eager in their desire to prove the facility with which additional taxation can be imposed on the land. Like the lawyers of Jerusalem, they would load others with burdens grievous to be borne, and they themselves touch not the burdens with one of their fingers.

"Happily the arguments from abuses, such as they were, against the former income-tax lose much of their force when directed against the Bill. The license-tax is a much narrower measure, and does not touch the agricultural and labouring classes, who already pay a fair share towards the expenses of this Government; it has been in operation for several years; the administration of it has year by year become more careful and complete; the machinery for carrying it out has been rendered more effective; the supervising agencies more skilful in detecting oppression and abuses, and the persons affected by it better acquainted with the means of securing a remedy against unfair assessments.

"Speaking for the Provinces of which I have most experience, I feel justified in saying that the tax is assessed and collected with as little pressure and abuse as it is possible to expect in levying any such impost.

"The license-tax in its present form, however, yields a sum insufficient for our needs, and is open to one great objection of principle already alluded to by my hon'ble friend who preceded me, namely, that beyond a certain point the richer a man is the smaller is the proportion of his income that it takes from him. He whose profits are counted by lakhs pays exactly the same as he whose annual income is Rs. 25,000. This anomaly the Bill will remove by regulating more fairly the contributions of the wealthy towards the support of the Government to which they owe their prosperity.

"On the other hand, by maintaining a rough classification of small incomes for the purposes of assessing the tax, the Bill removes the necessity for inquisitorial proceedings in such cases, and lessens the opportunities for extortion and oppression by subordinate officials. The wealthy are able to take care of themselves, where humbler men would submit to unjust and vexatious exactions.

"But, my Lord, while approving altogether of the principle of the Bill, and prepared to support the Motion that it should be referred to the Select Committee, I must express my regret that it is considered necessary, on what are no doubt strong grounds, to limit the number of classes exempted from its operation, and thereby to curtail still further the incomes of Anglo-Indians of small or moderate means who are suffering so severely from the state of the exchange with Europe. The Native of India may, as is stated by many and by the high authority of my hon'ble friend on my right (Mr. Steel), be a gainer by the fall in the value of silver, and share in the increased prosperity of the country which it is alleged has been thereby brought about; but for the Anglo-Indian on a small income there is no such compensation. He must if married as most are, remit to England for the members of his family whom

sickness sends home from this country, or for the education of his children, a considerable proportion of his income. On that sum, be it great or small, the present depreciated value of silver involves a tax of over 30 per cent., and his income is diminished accordingly. The residue can ill bear a further deduction such as is imposed by the present Bill. Owing to the deductions from his income made by the fall of exchange on the one hand and the Bill on the other, his position will be one of unmerited hardship. He will be ground down between the upper and the nether millstone; and I hope that your Lordship in Council, though you have been unable to except the class to which I am referring from their liability to a general tax on incomes, may see fit to devise some means of mitigating the hardship they must otherwise undergo."

The Hon'ble MR. EVANS said:—"I have nothing to add to what has been said by my hon'ble friend Mr. Steel as to the attitude of Englishmen in India as regards this taxation. We have not flinched, and shall never flinch, from any burden which we see to be necessary for the maintenance of the Indian Empire. I am satisfied that the £660,000 must be raised, and that there is no other feasible means of raising it except the one proposed by the Government, and I therefore do not object to the tax nor do I deny that it is just and equitable in principle.

"But I wish to point out to the Council that an income-tax in India is not the powerful instrument which an income-tax in England is, nor an instrument suited to the country or easily to be worked, and that we cannot trust it to meet the deficits which threaten constantly to recur from the fall of silver.

"It is almost impossible to get the traders of an Eastern country like India to make anything like a correct return of the fluctuating yearly profits of their trade. This arises from no viciousness of their nature, for they are just and honest in their dealings with each other, but from the old fixed idea, generated by centuries of oppression, that self-preservation requires that they should conceal their profits from Government and all outsiders. As it is useless to call for returns from them or to assess on the basis of such returns if sent in, the Collector must assess at his discretion and to obtain the necessary information the Collector must employ agency untrustworthy and corrupt. This will result in much bribery and much extortion and oppression. There will be a vast difference between the amount of money which leaves the pockets of the people and the amount which finds its way into the Treasury. That the comparatively small sum of money now required can be raised by this means I do not doubt; but unless extreme discretion and tact be exercised in the working of this tax, it will create a maximum of irritation with a minimum of results. The great difficulty of introducing and working such a tax as this in an Eastern country, the great danger of oppression by agents open to bribes is so evidently present to the minds of the Finance Minister and your Excellency, that I need not enlarge upon them. I will only say that this tax is a reed which it will be dangerous and unsafe to lean too heavily on.

"I am not unmindful that the license-tax has been in existence for some time, but I doubt if its working can be called satisfactory in Bengal; but the existence of the License-tax does no doubt render easier the introduction of this more extended system; and it may be that if this tax is worked in the direction of leniency and without too many changes of assessment,—for change and unrest is of all things most abhorrent to the Eastern mind,—the people will settle down under it. But to attempt to make it yield its fullest results will be disastrous, and this tax will, I fear, never occupy the same place in our system as its namesake does in England.

"Possibly something may be done in future to make the death or succession duties more profitable by depriving those who do not take out letters of administration to the whole estate of the benefits of the legal machinery of our Courts. But this subject is beset with difficulties, and offers no escape from our immediate difficulties.

"I do not share my hon'ble friend Mr. Steel's view that the depreciation of silver is a benefit, but I see that it threatens us with a yearly widen-

ing chasm of deficit, and I think we can feel no security as to our finances in face of the insuperable difficulties in the way of fresh taxation until we hear that the English Government has abandoned its policy of doing nothing, and is taking active steps to meet the danger by international agreement.

"I agree with my hon'ble friend Mr. Steel that the export-duty on rice is indefensible and wrong, and ought to be got rid of. So bad a tax is it, that probably the raising of the salt-tax is not too great a price to pay for its abolition, though on principle that tax ought only to be raised to meet emergencies."

The Hon'ble MR. GOODRICH said:—"The hon'ble member who spoke first expressed his sense of the desirability of exempting amounts paid on policies of insurance or deferred annuities from the amount of assessable incomes. That induces me to say that insurance companies and friendly societies are not sufficiently under control in this country to enable the Government to make such an exemption general, and the proposal of my hon'ble friend presents some difficulties in that way. Therefore, if any such exemption is made, I think that such exemptions should only be made in connexion with well established Societies or Government savings banks, or some arrangements under the Post Office. I have nothing to say on the general principle of the Bill, but I assent to the motion now before the Council."

The Hon'ble PEÁRI MOHAN MUKERJI said:—"It is now three years, if not more, since the wholesome practice of submitting the annual Financial Statement to this Hon'ble Council was discontinued in favour of the publication in the official Gazette of statements showing the actual receipts and disbursements of the year, and estimates for the coming year, in the shape of a Government Resolution. Although this altered procedure has its advantages, and is likely to be adhered to in the present year and in future, I think it is very desirable, for many reasons, that there should be harmony between the rulers and the ruled in the determination of important questions relating to finance and taxation; and I think that the Government cannot but strengthen their hands by taking the public into confidence in such matters. I feel therefore deeply grateful to your Excellency and the Hon'ble the Financial Member for having, in introducing the present Bill, taken the opportunity to explain not only the present financial situation of the Government but also those political considerations which led your Excellency's Government to engage in a war with the late King of Upper Burma at a cost of £270,000, and to embark in expensive military works and preparations for the defence of our north-western frontier. The cost of these military preparations is estimated at no less than two millions, and there is a further charge of nearly a million which has to be met next year owing to the apprehended fall of a penny in the value of silver. While, however, the Hon'ble the Financial Member expects to meet the increased charge on account of exchange from the additional revenues from the export-trade, railway-receipts, opium and customs, and to provide £1,300,000 for military preparations from the existing resources of the Empire, there remains a deficit of £700,000 which your Excellency's Government have to confront. Considering that no large measures of economy in the administration of a vast Empire can be matured and carried with a view to immediate effect, and that, by reason of the currency of Provincial contracts, only a narrow margin for retrenchment of expenditure is left to the Government of India, it would be idle to suggest that this deficit in the estimates for the coming year should be met by a reduction of expenditure. Nor do I think that Government should have recourse to a revision of either the salt-duty or the import-duties in this emergency. I am free to confess that the Hon'ble the FINANCE MEMBER has failed to satisfy me that the high duty levied on salt before 1882 placed an insufficient supply of the article within the means of the people. I venture to think that the reduction in the rate of duty has made no appreciable difference in the measure of consumption of the article by individuals, and that we must look to improved means of communication and to an ever-increasing population of the country for an explanation of the large increase in the aggregate consumption of salt. But it appears to me, in spite of

what the Hon'ble Mr. Steel has said, that no addition, however small, should be made by indirect taxation to the cost of living of a poor man who earns barely enough to make the two ends meet, while his rich neighbours bear much less than their fair share of the burden of taxation. In making therefore the observation that 'it is obvious that any honourable man who had to choose between taxing the most indigent classes, who already contribute a considerable share of the public burdens, and taxing those classes who, though in easier circumstances, scarcely contribute anything, it is to the latter alternative that he would resort,' your Excellency enunciated one of the soundest doctrines not only of fiscal administration but of morality and justice. I feel therefore no hesitation in saying that the principle of the present Bill is just and sound, and I trust that those who will be disposed to view it by the light of adverse criticism will bear in mind that it involves a measure of taxation which the Government feel the greatest reluctance to impose; that it is the outcome not of financial mismanagement but of a policy forced upon the Government by certain external events over which they had no control; and that it is a measure which is intended 'to maintain unendangered,' to borrow your Lordship's expressive language, 'the honour of the Queen-Empress and the safety and security of the Indian Empire and of the millions of hearths and homes it contains.' But while declaring with no uncertain voice that the present measure is necessary to meet the exigencies of the Empire, and that it is just and equitable in principle, I feel bound to entreat this Hon'ble Council not to look upon it as a perfect measure. The distinction it makes between public servants and servants of private firms and individuals, the liability it attaches to joint Hindu families, the provision it makes for the assessment of occupying owners of lands and houses which already bear a heavy burden of municipal tax or public cesses, and the opening it leaves for inquisitorial proceedings, are defects in it which I hope the Select Committee will be empowered to remove.

"A far graver question connected with the measure is the question of its duration. The Hon'ble the Financial Member has told us that there is but one year to be tided over; and we know that, excepting in cases of extraordinary demands for increased expenditure, our revenues are enough to maintain at least an equipoise between income and expenditure. The Hon'ble the Financial Member has expressed an apprehension that we know nothing of what increased expenditure may be in store for us, in respect, for example, of Burma. I find, however, from the Administration Report, that British Burma, after defraying her own expenses, has paid to the Indian Exchequer an aggregate surplus of £8,114,102 in the last eight years, or a sum of more than one million a year. But, even supposing that the cost of administration of Upper Burma will introduce a complete change in the financial position of that country, that the men we call dakaits are really men fighting for their country, and that there is prospect of an infinity of troubles in the Chinese frontier, we rely on your Excellency's wisdom to consider whether in the true interests of the Indian taxpayer that remote country should not be separated from your Excellency's Government and made into a Crown colony. At any rate, I venture to express a hope that, as the increased expenditure which has made the present measure of taxation necessary is of a temporary character, as the Provincial arrangements now in force will expire at the end of the ensuing year, as matters in Burma are still unsettled, and as your Excellency contemplates appointing a Financial Commission to make a careful revision of our Imperial and Provincial expenditure, your Excellency will be pleased to put off the enactment of any permanent financial measure till the next year. With all its merits, the present measure will leave the incidence of direct taxation in a state of great inequality. The poorest cultivator of the soil will pay a cess of more than 3 per cent. on his profits, while a certain class of persons in the enjoyment of an income of more than Rs. 1,000 a year will pay no direct tax whatever to the Imperial Exchequer. It is, besides, a question worthy of further consideration whether one of the permanent sources of our revenue should be an income-tax, which such a high authority as Sir Charles Trevelyan described as 'a potent but imperfect fiscal machine'

that 'should be regarded as the great financial reserve of the country,' and which, Mr. Massey said, should never be resorted to except under emergent circumstances.

"The consideration of the Famine Insurance scheme was appropriately introduced by your Lordship and the Hon'ble the Financial Member in connection with the present measure; but even at the risk of being reckoned one of 'the herd of such who think too little and who talk too much,' I must say that those who contend for the existence of a separate Famine Insurance Fund are far from being guilty of a 'wilful error.' Sir John Strachey expressly assured the public in 1877 that the proceeds of the new taxes then imposed 'will be expended for the purpose of providing what I have called an insurance against famine, and for no other purpose whatever.' Lord Lytton accentuated that assurance by saying 'we have pledged ourselves not to spend one rupee of the special resources thus created upon works of a different character'; and Her Majesty's Secretary of State for India, in laying the last Indian Budget before Parliament, is reported to have said: 'This year Sir A. Colvin proposed in his Budget to allot for the purposes of the Famine Insurance Relief Fund £33,000 under the head of direct famine relief; He proposed to take £287,000 from the Famine Insurance Fund for protective irrigation-works'; and, after some further remarks, his Lordship concluded by observing that 'it is perhaps more honest and straightforward to say that to all intents and purposes the famine insurance has been swallowed up by the peculiar demands of the year.' But, after what the Hon'ble the Financial Member has said, the contention about this matter has reduced itself to a contention about words. We have been told that since 1st April, 1878, a sum much larger than £1,500,000 per annum, the amount originally contemplated, has been spent for the purposes for which the fund was designed, an authoritative statement which should silence all complaint on this head, and convince the public that no pledge has been broken, and no trust betrayed, in connection with the Famine Insurance scheme."

The Hon'ble RAO SAHEB VISHVANATH NARAYAN MANDLIK said:—

"MY LORD,—Having listened to what has been said before, I must confess that my work has become somewhat complicated, but what I propose to do is to vote for the Motion to send the Bill to the Select Committee, and to submit a few observations to the Council on some of the points touched on in the observations which Your Lordship addressed to the Council last Monday, as well as what fell from the Hon'ble the Financial Member. But before I do so I must say I agree with what fell from the Hon'ble Mr. Quinton in reference to our position as regards this Bill. We have no Financial Statement technically before us, but the present Bill gives us the same opportunity for discussion as we should have had if both the Bill and the Statement had come together. I see the Hon'ble Mr. Steel has introduced the question of export-duties; I must ask the hon'ble members to remember that that matter is not by any means so simple. I think that the subject of imports and the subject of exports are to a considerable extent relative questions. Sir Charles Trevelyan, in an address on Indian finance, delivered in 1870 in London before the East India Association, said as follows:—

'Although Her Majesty's Government objected in 1865 to an export-duty of 3 per cent. being levied on Indian coffee for the benefit of the Indian exchequer, a duty of 45 per cent. is levied on this same coffee in England for the benefit of the English exchequer. This is neither just nor generous. The duty should at least be halved between the two exchequers, and the more so because great part of the coffee exported from India is sent direct to France and other foreign countries, and the Indian Treasury therefore misses any benefit from it. The same considerations apply to the tea exported from Northern India.'

"Sir Charles had recently consulted the great economist Mr. McCulloch on this question, and his letter in support of the above views was read to the meeting.

"I proceed now with the subject in hand. Having listened to the clear exposition of Sir A. Colvin, I take the immediate question before us to be—How are Rs. 70,00,000 (or £700,000 approximately speaking) to be raised? He proposes to do this by means of an Act which is a combination of a license-tax (on incomes up to Rs. 2,000) and an income-tax on those exceeding Rs. 2,000, the incomes in both cases being non-agricultural. I compliment the Financial Member on the distinct advance that has been made on this occasion by the entire exclusion of landed incomes. I will not follow him to those classic regions of financial perils to which he has felicitously alluded, and from which he has happily emerged. But there is, I see, an idea abroad, almost haunting a portion of the public, that the landed classes in India, who now contribute more than £21,876,047 to the Imperial revenues, are still proper subjects of further taxation. To these persons I may, (somewhat in the words of Mr. Chapman,) address the following observations made in this Hall in 1871. In the Presidency of Bombay 'a succession of new taxes had been imposed during the past ten or twelve years. In addition to the income-tax, we had had a cess of six and a quarter per cent. on all revenue; a quit-rent of considerable amount on lands previously held rent-free; tolls and municipal taxes had been freely resorted to; salt-excise had been greatly increased; and last, but not least, in many parts, the thirty years' settlements were falling in, and revised rates, involving an increase of some sixty per cent. on the land-revenue, were being imposed. The Local Fund receipts during the year 1869-70 amounted to £618,000; while the Municipal taxes realised £530,000. Allowing for a portion of the Local Funds being derived from jail-manufactures, harbour-fees, Native States, charitable endowments, and other sources that did not press directly on the country, he believed it would be found that the Presidency [of Bombay] contributed not far short of a million sterling over and above the Imperial revenue.' I have not been able during the short time at my disposal to make out the figures for the last year; but the amount cannot be less. For all local improvement hitherto has meant increased taxation; and some improvements have been of a very doubtful kind. All these considerations lead me to the conclusion that the present step of the exclusion of incomes derived from sources other than agriculture is a decided advance in the right direction. There is yet one more consideration which also tends in the same direction, and that is, the non-resort to increased salt-tax. Hon'ble members who speak in favour of this tax ought to remember what was said in 1870 in this Council about this tax. Besides in Western India—I speak of the Bombay Presidency—there was at one time (*i.e.*, prior to 1837,) no salt-excise at all. Afterwards eight annas a maund were imposed; then one rupee; one rupee thirteen annas three pies; two rupees; and three rupees. In 1882, it was reduced to two. It would be tedious to go through first principles on this occasion, except as a matter of sheer necessity; but I take leave to say that salt like grain ought to be practically free; or if that cannot be, that it ought at least to be taxed as lightly as possible. I cannot understand how any body at Madras can have gone up to Government with a proposal to raise the salt-tax, which presses so hard on the masses that the poor have in very many cases been found living by scraping saltish earth, and in some cases have been actually prosecuted for so doing. I refer to the debates of 1865 and other publications in support of my arguments; and on their evidence and on my own experience of over 30 years, I hold that the present resolve of Government not to raise the salt-tax is a correct and wise step in Indian finance.

"I have now, my Lord, to turn to import-duties—a third item of taxation not in the budget, but which, in my humble opinion, should have been there. In so saying, I do not propose to raise any question on this occasion in reference to the Bill now before us. But the subject is very important, and as such, it is one deserving of the earnest consideration of the Government of India. Sir A. Colvin says that 'the exemption from duty, in March 1878, by the Government of Lord Lytton, of certain descriptions of grey cotton goods made the abolition of the import-duties on all cotton goods a question only of time.'

"It is not my object to unearth on this occasion the voluminous literature on this subject; but there is the evidence of a few facts and figures which it would be to the benefit of British India always to remember. In 1875, when the Indian Tariff Bill was being discussed in this Council, the Hon'ble Mr. Hope, after discussing the whole question, shewed that 'the case for total abolition on the grounds on which it was claimed must inevitably fall to the ground.' He also said that Mr. Massey had remarked with truth that the Indian import-duties were the lightest in the world. Not only was this statement then made, but Mr. Hope spoke of an excise-duty which might thereafter be resorted to, and he warned the 'investors in Indian mills that they should bear this hint in mind; and thus forewarned, be precluded from charging the Government with breach of faith to them in the event of the imposition of an excise-duty at any future date.' His Excellency Lord Northbrook, in summing up on that occasion, explained that the Indian customs-duties had never been regarded as protective; and after naming all the Finance Members from 1860 and downwards, said that 'in all financial questions the true interest of the people of India is the only consideration which the Government of India has to regard.' Such was the state of matters in 1875. What happened in 1878 is a matter of history, which will be found in a Parliamentary Return of 14th August, 1879. I do not propose to enter into the Budget of 1882, which is the next point of departure from the Indian Tariff Act of 1875.

"I know the Resolutions of the House of Commons quoted in 1878 and afterwards; but the House of Commons, like the Government of India, will only ultimately decide the financial policy for India by all the considerations which are *just* alike to all interests; and now that the duties have been abolished the question to consider is—Have they had the tendency which has been attributed to them? In addition to the remarks of the Tariff Committee, I beg to refer this Council to an excellent letter addressed to Lord Lytton in 1877 by Mr. Sorabjee Shapurji Bengali, then a Member of the Legislative Council of His Excellency the Governor of Bombay, and one of our most experienced and enlightened merchants on the other side of India. He is a thorough free-trader, and the facts which he advances are therefore all the more valuable. This is what he says about our cotton-mill industry, as viewed in relation to the Indian tariff:—

'I am strongly of opinion that the best interests of the country require that this new industry or any other industry should thrive or fall on its own merits. I believe that it would be disadvantageous for India if the policy of its Government were directed to support industrial and commercial enterprises and encourage the employment of capital in them by means of protective tariffs, a policy which increases the cost of the articles thus protected to the general consumer and therefore taxes the resources of the country for the benefit of the capitalist during the time the protection is permitted to last, and which results in the loss of capital and the creation of distress when the protection is removed. If it can be proved to be a fact that all or even a moderately large proportion of the thousand and one varieties of articles at present imported into India, and included in the comprehensive name—"Cotton-goods," can also be produced in India for commercial purposes, that is to say, as cheaply as if manufactured in Lancashire, by means of European machinery, then the interests of this country require the immediate abolition of our import-duties on cotton goods; for, otherwise, the Indian mill-owner could add to his legitimate profit nearly the full amount of the import-duty and still under-sell his English rival, so that the native buyer of cotton goods would pay the native manufacturer nearly 5 per cent. on the price of his bargain for nothing. Such, however, is not the fact. The cotton-goods which India imports (with the exception of an insignificant fraction) are not of the same kind which her cotton-mills can produce. Nor, years ago, even when there were no cotton-mills established in this country, did India obtain her supply of coarse cotton manufactures, such as these mills produce, to a larger extent than 10 per cent. of the total imports of cotton-goods from foreign countries. Her industry in the finer varieties of cotton-goods has given way to cheaper importations from outside; but in the preparation of coarse goods for the great mass of her people, India possesses natural advantages in the home-produced, home-spun cotton, which enable her to defy the world. The introduction of cotton spinning and weaving into the country by means of machinery is really then for the most part nothing more than the introduction of competition between machinery and the indigenous hand-spindle or the hand-loom, and also of competition between India on the one hand and Europe

and America on the other in the supply of cheap coarse cotton-goods to several Asiatic countries and parts of Africa. The cry, therefore, that since the establishment of factories in India for cotton-manufactures, the retention of the customs import-duties acts as a protective impost, rests on no better foundation, so far at least as nine-tenths of these duties are concerned, than a desire to obtain the admission of cotton-goods of every variety into this country free of duty whether protective or non-protective.'

"The same is the conclusion to which the Tariff Committee of the Government of India had come. As to the actual use of these articles by the different classes of the people, Mr. Sorabjee says as follows:—

"'Moreover, foreign cotton-goods imported into India partake of the additional recommendation of having in them something of the nature of articles of luxury. We import annually, in round figures, about 19 crores (say, nineteen millions sterling) worth of foreign cotton-goods. The uninformed may be under the impression that by far the largest portion of this amount represents goods required by the mass of the Indian people for their every-day use. But this is not the case. Of these 19 crores worth of imports of cotton-manufactures of all kinds, 3 crores consist of bleached goods, 3 crores of colored, dyed and printed goods, 2½ crores of yarns of all varieties, technically known as No. 40s., and upwards, suited for native looms in the preparation of fine cloths, 3 crores of superior descriptions of grey piece-goods, and 7½ crores of other grey cloths. The first four out of these five items give a sum total of 11½ crores of rupees, and any one acquainted with the trade and with the habits of the people will be able to inform Your Lordship that the goods represented by this sum, with the addition of about one-half the quantity included in the last and remaining item, after undergoing the process of dyeing or printing in the country, are consumed by the higher and the middle classes of people for their daily requirements, and by the poorer classes as articles of occasional use not subject to every-day wear and tear. For their every-day use the mass of the people use very little of foreign manufactured goods. The product of native hand-looms from the cotton of the country has hitherto supplied the wants of the bulk of the population as regards cheap clothing. The competition of the cotton-mills of India is more with the indigenous hand-loom than with Manchester, which, owing to want of cheapness, has always been unable, beyond an insignificant portion of its exports, to make a way for its coarse cloths into India.'

"Thus it is quite clear that the im ports affect only the well-to-do classes, nearly all the cloth imported being used by them and not by the very poor. As regards the protective character of the duties, the question is further cleared by looking at our imports.

"What do we now find to be the actual evidence of exports and imports of these cotton-goods? The table below will show this:—

Imports and Exports Value of Merchandise and of English Piece-goods from 1866-67 to 1885-86.

Years.	Value of Imports (exclusive of Government Stores and of Treasure).		Years.	Value of Exports (exclusive of Treasure and Government Stores).	
	Total value of imports.	English Piece-goods imported (cotton).		Total exports (Indian produce).	Piece-goods, Indian (cotton).
	R	R		R	R
1866-67 (11 months) .	29,01,17,413	12,52,41,060	1866-67 (11 months) .	40,77,39 592	59,51,059
1867-68 . . .	35,66,43,206	14,99,99,174	1867-68 . . .	49,59,66,616	67,20,168
1868-69 . . .	35,93,13,740	16,07,25,505	1868-69 . . .	51,67,62,321	57,25,792
1869-70 . . .	32,87,96,432	13,55,58,462	1869-70 . . .	50,67,95,443	23,85 260
1870-71 . . .	33,34,82,462	15,64,48,675	1870-71 . . .	53,55,16,812	25,42,360
1871-72 . . .	30,81,07,756	15,00,99,805	1871-72 . . .	61,69,72,262	27,21,590
1872-73 . . .	30,47,30,694	14,54,57,722	1872-73 . . .	53,44,91,833	30,50,033
1873-74 . . .	31,62,84,972	15,10,48,968	1873 74 . . .	53,11,44,275	38,49,371
1874-75 . . .	34,64,52,622	16,21,77,602	1874-75 . . .	54,50,10,909	35,38,217
1875-76 . . .	37,11,26,672	16,25,94,615	1875-76 . . .	56,21,22,438	39,19,860
1876-77 . . .	35,36,71,766	15,82,91,045	1876-77 . . .	58,93,00,693	43,37,477
1877-78 . . .	39,32,60,030	17,10,27,751	1877-78 . . .	63,14,35,332	44,22,857
1878-79 . . .	36,56,61,947	13,93,75,110	1878-79 . . .	58,70,79,285	47,93,389
1879-80 . . .	39,74,21,662	16,72,33,522	1879-80 . . .	61,95,08,331	48,68,994
1880-81 . . .	50,30,88,343	22,63,86,416	1880-81 .	71,97,40,678	58,50,113
1881-82 . . .	46,99,20,842	20,57,07,239	1881-82 .	79,25,52,431	59,98,600
1882-83 . . .	50,00,30,405	21,18,17,652	1882-83 . . .	80,59,81,554	72,93,868
1883-84 . . .	52,70,08,912	21,39,69,074	1883-84 . . .	85,08,57,205	89,56 600
1884-85 . . .	53,14,93,110	20,90,80,516	1884-85 . . .	80,31,32,079	86,92,894
1885-86 (eight months) .	33,24,01,787	13,11,73,364	1885-86 (eight months) .	48,66,22,450	57,21,188

"Further, I beg to append a statement* in regard to piece-goods alone and yarn for 1880 to 1884, made out for me last week by a leading merchant in Bombay, from which it appears that the annual rate of increase in the import-trade of piece-goods and yarns into Bombay, Calcutta and Madras continued uninterruptedly until the year 1880. For in the year 1873, the entire import for the three presidencies was 1,071,685,753 yards of goods and 28,778,179 lbs. of yarn, while in the year 1880 it was 1,612,700,000 yards of goods and 41,750,000 lbs. of yarn, thus shewing that from 1849 to 1880, there has been a continued increase in the imports. It was from March, 1882, that the import-duties upon goods and yarns

Statement of Imports of Piece-goods (grey, bleached, colored and printed) and of yarns (grey and dyed) into Bombay, Calcutta and Madras from the year 1880 to 1884, both inclusive.

PIECE-GOODS.	1880.	1881.	1882.	1883.	1884.	TOTAL.
Calcutta.						
Grey	705,200,000	701,200,000	653,000,000	615,300,000	667,000,000	
Bleached	150,000,000	155,100,000	117,000,000	161,400,000	129,000,000	
Colored	80,400,000	62,300,000	78,000,000	61,800,000	70,500,000	
Printed	75,200,000	38,800,000	35,500,000	41,800,000	31,800,000	
TOTAL	1,010,800,000	957,400,000	883,500,000	880,300,000	898,300,000	
Bombay.						
Grey	323,000,000	330,700,000	300,000,000	290,000,000	307,500,000	
Bleached	99,500,000	120,200,000	83,200,000	138,500,000	103,600,000	
Colored	49,000,000	41,900,000	47,200,000	52,600,000	67,500,000	
Printed	61,500,000	52,300,000	70,100,000	90,200,000	90,000,000	
TOTAL	533,000,000	545,100,000	50,050,0000	571,300,000	568,600,000	
Madras.						
Grey	40,000,000	47,400,000	59,400,000	58,700,000	67,400,000	
Bleached	8,100,000	13,300,000	15,500,000	23,700,000	16,200,000	
Colored	9,600,000	10,200,000	11,200,000	11,300,000	20,900,000	
Printed	11,200,000	11,400,000	20,200,000	14,000,000	16,400,000	
TOTAL	68,900,000	82,300,000	106,300,000	107,700,000	120,900,000	
GRAND TOTAL	1,612,700,000	1,584 800,000	1,490,300,000	1,559,300,000	1,587,800,000	
YARNS.						
Calcutta.						
Grey	8,600,000	8,047,000	9,450,000	8,310,000	8,570,000	
Dyed	8,000,000	5,553,000	5,330,000	5,450,000	6,740,000	
TOTAL	16,600,000	13,600,000	14,780,000	13,760,000	15,310,000	
Bombay.						
Grey	7,700,000	8,500,000	7,743,000	10,000,000	8,000,000	
Dyed	5,350,000	3,822,000	4,275,000	6,100,000	6,300,000	
TOTAL	13,050,000	12,322,000	12,018,000	16,100,000	14,300,000	
Madras.						
Grey	8,000,000	8,300,000	10,600,000	7,200,000	9,700,000	
Dyed	4,100,000	2,800,000	2,374,000	3,800,000	3,300,000	
TOTAL	12,100,000	11,100,000	12,974,000	11,000,000	13,000,000	
GRAND TOTAL	41,750,000	37,022,000	39,772,000	40,860,000	42,610,000	

was altogether removed, and instead of the imports increasing, as we may naturally expect if the protection theory were correct, they have remained stationary except in the case of Madras, where a slight increase is perceptible; but taking the total of all the three Presidencies for each year the imports fall short of what they were in 1880; and that, too, in spite of the enormous increase in railway-communication throughout India and the large increase in its population. Besides, it will be observed that the rates ruling for piece-goods and yarns in 1880 were higher than they were in 1884, shewing thereby that the consumption of foreign goods in India did not increase by removal of the duty. It ought, at the same time, to be noticed that the consumption of local spinnings and manufactures did not also increase during the same period, and were it not for the unexpected and large offtake of the local mills' yarn for China, the serious losses suffered by the local mills, with rare exceptions, during the last five years, would have made the position of mill-industry very unsound. It thus follows that the removal of duty has only deprived India of a legitimate source of revenue, while it has not secured the objects for which the sacrifice was apparently made.

"The true end of all taxation, whether direct or indirect, is, I take it, purely fiscal, and duty should be imposed for revenue-purposes only. Articles of luxury are taxed in all civilized countries for revenue-purposes, while all other articles save raw materials are lightly taxed. The import-duty on piece-goods, if levied to meet the present wants, would not amount to even half an anna a head. Thus the average annual imports of merchandise into India for the last three years ending March, 1885, average about 53 crores rupees, and if a duty of 1¼ per cent. only was levied on this import, it would yield 66 lakhs of rupees to Government, which would be at a rate under half an anna per head on the present population of 25 crores, if it fell on the masses; but I submit this does not; it is chiefly paid, as Mr. Sorabjee Bengali has shown, by the higher classes. Besides, this is a tax which will reach the population of Native States, who receive the benefits of the British rule as we do without contributing anything towards its expenses. This item of indirect taxation is a better way of raising revenue for Imperial purposes than direct taxation like the income-tax, which, in India particularly, is obnoxious to the people. A protective duty is indeed injurious to free trade, but from the statements of imports it will be apparent that the import-duty in India was not protective before, and cannot even now subserve such a purpose for many obvious reasons. It was levied to enable the Government to carry on the machinery of the administration. It was paid without demur and at the least possible expense in collection as compared with any other mode of taxation. If England, which lays down broad principles of free trade and insists upon their being observed by India, imposes exorbitant duties on foreign goods for revenue-purposes whenever necessary, why should not India, under similar circumstances, be permitted to do the same, and particularly when the tax is merely a nominal one, and yet affords a good help to the revenue; and when, as Mr. Sorabjee Bengali has distinctly proved, it does not touch the poor, and chiefly falls on the well-to-do classes?

"In the face of these facts I am sorry this tax was not availed of as recommended by the Madras Chamber of Commerce; and I cannot understand the recommendation to extend the operation of the license-tax in the form of an income-tax. If it were a mere license-tax it would be open to the same objections as the existing tax; but this is something more. It is an income-tax in the case of all whose incomes are above Rs. 2,000. The history of this tax has been so often repeated in this Council that I will not now enter into it. All I have to say is that it is still open to the remarks which have been submitted in this Council by Messrs. Inglis, Robinson, Cockerell and others on the evidence before them; and I can only hope that such a tax will only be resorted to on occasions of the greatest urgency and necessity. The difficulties of working such a tax (as I might safely say also from my own little experience in working it) are very great; and I shall only add my humble voice to those that have gone before me in imploring the Government not to insert it

hereafter in their Budget as an ordinary source of revenue. It presses hard on the honest, and its effects are demoralizing.

"There is one more subject on which I have to say a few words before I conclude.

"Your Lordship made an appeal to the individual members of this Council, which (speaking for myself) was hardly necessary under the circumstances in which it was made. When the subject of a pure license-tax was discussed in 1878 in Bombay, I voted against it on the ground of its one-sidedness. That feature is absent on this occasion; but the symmetry of the Act is marred by the higher classes being put under an income-tax instead of a license-tax.

"I think, however, we shall all rejoice at the removal of all grounds for imposing such a tax, which I expect from the searching inquiry into expenditure which Your Lordship's Government have now resolved upon. I have not been able, within the short time at my disposal, to lay my hands upon all the details which would be necessary to speak authoritatively on this question in detail; but there are several departments in which very large saving has long been overdue. In my own Presidency, the Revenue Survey Department had or ought to have finished its work long ago, and yet from the returns it appears that that department is still of the same strength financially as it was ten years ago. When I remember what Mountstuart Elphinstone said of this department in 1820, I am grieved to see the unnecessary extension of its life and action in those districts where its work has been once completed. The new Forest Department is a young department in its origin; but it has now been working almost like the old Inám Commission. I see a Commission appointed to inquire into it in Bombay; but looking to the evidence that is being taken, it has scarcely touched the surface. Whether it will go beneath, and help to secure an efficient administration without any unnecessary annoyance to the people, remains to be seen. Again, on the basis, or rather the remains, of our Survey Department threatens to come in the Agricultural Department, the total expenditure of which has risen from R2,45,480 in 1870-71 to R8,05,718 in 1884-85; and when I closely look into the items constituting this expenditure, and as a landholder and a practical agriculturist, cast my eyes at our agriculture, I must confess that I view upon the outlay on this department as utterly disproportionate to the results expected to be achieved. For better or worse, India is not a country for large farms and the employment of expensive machinery. As a cultivator of land, I always seek and utilize such information as I can get; but I cannot view with favour such expenditure as is now increasing day by day in this department. Other small but proportionately costly departments will also be required to be pruned down. Above all, there is one great department about which successive Finance Ministers (including the present) have complained year after year, and without a better regulation of which all other reforms, as it seems to me, will be comparatively valueless, and upon which the Government must begin to work; and that is the Military Department and its expenditure, without affecting the efficiency of our military forces. The question of the Staff Corps organized in 1861, and the lakhs of rupees it annually adds to our liabilities, was first publicly mooted, if I remember rightly, by Sir Charles Trevelyan in 1870 in London. Sir Charles said that promotion was given to officers in the Staff Corps according to mere length of service without reference to any fixed establishment. What was the result? Here are his words:—

'The consequence of this is that the qualification for the highest rank and the highest rate of pension is simply absolute length of service, without regard either to the public wants or to the relative claims of other officers; and everybody is certain to arrive at the highest rank, and to be entitled to the highest rate of pension, if he holds on during the prescribed term of years. The tune is, "we are all growing old together." There will soon be an army of field officers with very few subalterns, and such a retiring list, all at the highest rate of pension, as the world has never seen.

'This, of course, is no mere opinion of mine. In the discussion on the income-tax in the Council of the Governor General in April last, Sir William Mansfield, the Commander-in-Chief, said, "There is one more point to which I would invite the attention of the

Council, that being the growth of non-effective establishments. I need not advert to the statement of General Hannyngton and Colonel Broome beyond uttering the remark that, while those distinguished authorities differ in detail, they are agreed in presenting a picture of future liability which is positively alarming. In short, we are threatened with the serious danger of all our economies in India in the combative force being eventually greatly *more than swallowed up* in the growth of the non-effective expenditure. Under such circumstances a further greater danger might be forced on by public outcry, involving perilous reductions, to meet non-effective charges." These statements will be found in the Parliamentary paper "East India Staff Corps, No. 140, of 1869."

'The Controller-General of Military Expenditure sums up as follows:—"Military history presents no instance of an army so constituted, or of one so costly. But unsatisfactory as is the present financial condition of the Indian army, the future prospect is far worse.'

"This was said before 1871, only ten years after the formation of the Indian Staff Corps. In 1878-79, it appears there were 1,961 officers in the three Staff Corps, while there were only 245 army appointments which could be held by officers below the rank of Colonel.

"Sir A. Colvin himself has complained of certain army expenditure; and we do not yet know what practical benefits we may expect from the Commission which sat at Simla in 1879. Successive Finance Ministers have dwelt upon the heavy expenses in connection with the British army in India. Now that we have got railways all over the country, and the whole Continent is enjoying profound peace, Her Majesty's Government ought to help the Government of India in a material way in reducing this expenditure, and if that is done, with the natural increase of our revenues, the Government of India will be able not only to pay its way, but will have no occasion to resort to such unusual taxation.

"As regards the Bill itself, there are a few questions which will require serious consideration.

"First in regard to taxing house-property. In cities such as Bombay Calcutta, and the like, and in large municipal towns where houses are valued for municipal purposes, I see no difficulty; but to introduce taxation of house-property into the Mufassal generally, into villages whether large or small, is a step full of peril and difficulty. There are no standards for valuation there. In thousands of places, there is hardly any letting value; and in such cases I see all the dangers of inquisitorial proceedings and arbitrary assessments, and consequent annoyance, which has been so correctly and graphically described in this Council more than once, and to which I fully subscribe. I hope and trust therefore that such assessments may be limited to towns and cities as I have suggested.

"Another question is the taxation of the Government securities. I beg that the propriety of this may be reconsidered, as it is a matter which affects public credit.

"Yet another question remains; and it is the question of secrecy in regard to income-tax assessments. This is not provided for in this Bill, although it used to be so in the former Acts. All officers, so far as I know, were sworn to secrecy under the law; and so I think they should be. This is a matter on which the Native mercantile community has always laid great stress. The feeling on the subject is very strong, as it is one which touches their mercantile credit and honour, and I hope the question will be attended to when the Bill goes to the Select Committee."

His Honour THE LIEUTENANT-GOVERNOR said:—"I think I may congratulate the Hon'ble the Financial Member on the fact of the general unanimity with which the necessity for the proposed impost has been acknowledged, and that the anticipations which he had formed of hostility to his proposals, by the revival of that kind of argument which had already been frequently exploded, have not been fulfilled. No one, I take it, is glad of being subjected to increased taxation; but the speeches of those who have preceded me indicate that whether the opinions came from officials or non-officials, Europeans or Natives, the measure which the hon'ble member has put before us is accepted as a necessity. I also feel some satisfaction that there has been an expression of sympathy towards those of my own service, who are specially affected by this new

charge on their incomes. Though there is a fashion now-a-days of urging that the members of the Civil Service in India are too highly paid, I venture to assert that, with very rare exceptions, there is no member of the service throughout India who does not deserve every rupee of the salary he receives; and I may safely say this not only of the European members of the service, but of those in the subordinate executive and in the subordinate judicial services. The entire service is a loyal one, and I am sure it will accept, in the presence of the gravity of the situation, which has been explained by your Excellency on the opening of this discussion, the necessity of the taxation to which the Government has to resort. The only regret to my mind—and I cannot hesitate to give expression to it—is the fact that the work of defence, which five years ago might have been carried out with comparative ease and leisure and economy, has to be undertaken now under some feeling of pressure, in the presence of a possible aggression and at a considerably enhanced cost. The first duty which the Government of India as the ruling Power owes to the people of this country is to protect its frontier against foreign attack; and whatever the personal consequences may be to each and all of us, I am sure every loyal subject will be ready to support proposals which in a grave emergency the Government of India considers necessary for the defence of the Empire.

"I must add in connection with the measure which is immediately before us that the remarks which have fallen from my hon'ble friend Mr. Evans as to the difficulty of working any form of direct taxation deserve consideration. We have experienced that difficulty in every previous application of this tax, whether in the shape of an income-tax, a license-tax, a certificate-tax or any modification of them. But the difficulty as regards the assessment and realization of the tax has hitherto been greatly enhanced by the consideration that they were regarded as temporary measures. If, however, direct taxation is to form a permanent part of the fiscal system of India, then, no doubt, although the same trouble may again arise on its first introduction, the difficulties will gradually diminish and eventually disappear.

"An hon'ble member has referred to the repugnance which is felt to this tax on the ground that it is not suitable to ordinary times, and should be reserved for exceptional occasions. But the eminent authorities whom he quotes as having acted on that view, such as Mr. Massey, Mr. Inglis and others, spoke at a time when indirect taxation prevailed throughout the country. Indirect taxation has, however, now almost entirely disappeared, and with its disappearance some form of direct taxation is regarded as necessary to bring under its incidence those who have heretofore escaped all taxation. It is not, however, on the particular Bill before the Council that I would wish to express any detailed remarks, but rather upon the remarks which fell from both your Excellency and the Hon'ble the Financial Member on the revision during this year of the Provincial contracts. The powers and responsibilities of the Local Governments in financial matters were first determined in 1871-72. That was done under the administration of Lord Mayo, aided by Sir John Strachey. Perhaps there was no measure which added so much to the fame of Lord Mayo's administration, and which was so favourably received by both Europeans and Natives, as this matter of financial decentralization; and certainly no measure has conferred greater benefits on India. Under the system which prevailed before its introduction certain allotments were annually made to each Local Government to cover the expenses which it had to incur in its administration. Any new charge, whether for a school, a dispensary, a road or any other object, could not be undertaken except with special sanction obtained after a reference to the Government of India. The result was that every Local Government scrambled to get as much as it could out of the resources which were available; and it generally happened not only that those who clamoured loudest and whose province contributed the least to the Imperial revenues got the most, but that those who, for instance, like Bengal and Burma, contributed most to the resources of the Government of India got the least. It was therefore a very beneficial reform which introduced the system of financial decentralization, and no province has benefited more by it than Bengal. The services which were made over to Local Governments in 1870-71 were not of a paying nature. It was thought possibly

at the introduction of the scheme that it should in the first instance be of a tentative character, and therefore the departments which were surrendered were those of Education, Jails, and other similar departments, from which no ingenuity or ability in administration could possibly expect to secure any return. An advance, however, was made under a more extended system in the time of Lord Lytton's Government, again with the assistance of Sir John Strachey; and Sir Ashley Eden commenced his administration in 1878 with a much wider decentralization, which included such improvable departments as Excise and Stamps, the development of whose growth he was allowed to enjoy. We may be sure that he made the most of his opportunities. The financial condition of the province began at once to improve, as may be judged from a paragraph of the Resolution which recorded the results of the working of the system about the time of his laying down his authority as Lieutenant-Governor of Bengal. He then said—

'That the system of decentralization has been thoroughly successful in Bengal is sufficiently clear from the foregoing sketch. The revenues have rapidly increased, independently of new taxation; useless expenditure has been curtailed; and funds have been made available for improvement under all branches of the administration. All grades of the service have shown the deepest interest in increasing the resources of Government, under the belief that the surplus revenue would be available for the good of the province. The three heads of improvable revenue made over to the management of the Provincial Government, with an income of 165¼ lakhs, in 1876-77, will stand with an income of not less than 217¼ lakhs in 1881-82.'

"That was an eminently satisfactory result. I believe, when the revision of the contract took place at the close of Sir Ashley Eden's administration, there was a good deal of correspondence on financial matters between the Government of India and the Local Government. I think it is a misfortune that the revision of the contract always takes place in the expiring year of a Lieutenant-Governor's rule. Though I have no doubt Sir Ashley Eden pressed the matter with considerable force in 1882, we must also remember that he was just then about to retire; and it might be expected that with this prospect he would be less forward in the defence of the position than he would have been if his tenure of office had continued. When the revision took place in 1882, the Government of India claimed a large share of the increments which had accrued under Sir Ashley Eden's administration. Without going into details I think I am correct in saying that they claimed the appropriation of some 28 lakhs of rupees, and thus a new start was made with that advantage on the side of the Government of India. It was thought at the time that those were rather hard terms, and it was pressed upon the attention of the Government of India that, in the matter of the excise-revenue under the out-still system, a re-action would certainly occur, and that both on moral grounds, having regard to the increased facilities for drinking, and on financial grounds, measures would have to be taken which would result in restricting the rapid growth of the revenue. And that has taken place in the course of the four years during which I have been at the head of the Bengal administration. The details of the new contract in every branch will have to be discussed in the course of the current year. This is not the time nor the place for the consideration of details, but I wish to enforce the point that the relentless and ruthless attenuation of the provincial revenues is certainly the worst policy which the Government of India can adopt. Whatever advance or increase has taken place (about 12 to 14 lakhs) under the present contract, owing, I may venture to hope, partly to efficient administration, and partly to the elasticity in the sources of revenue, it should be remembered that the demands which have to be met by the Government of Bengal are extremely heavy, not only in the present but prospectively, and further that many of these charges which have fallen on Bengal during the last four or five years are charges which have not been voluntarily undertaken by the Government of Bengal, but have been imposed upon it by the Government of India. For instance, the question of police-charges, not being properly bearable by municipalities, is one which in principle I most thoroughly accept. Those who pay should be those who control. Before the municipalities paid the police, but the Government controlled it; and therefore the point was very right-

ly pressed that throughout all Mufassal districts we should take the earliest opportunity of relieving municipalities of that liability. Primary education, again, has involved increased expenditure. The Government of India lately issued a Commission under the direction of the Hon'ble Mr. Hunter, and that Commission justified its appointment and also did a great deal of good in calling attention to the necessity of large increases of expenditure upon education. A great portion of this devolves upon Bengal. I cannot but look at their recommendations as a distant ideal to be some day attained, but as at present altogether beyond the power of Government. The Government of Bengal has had within the last few years to accept the charge of Rs. 5,11,000 a year for the relief of municipalities in the interior; of Rs. 1,50,000 for extension of primary instruction; of Rs. 1,35,000 for the Additional Judges to the High Court of Calcutta. So far as regards the past. The prospective additional charges are also most serious. The question, for instance, of the payment of the police in the Calcutta Municipality as well as in the Suburbs and in Howrah is urgently pressed upon my consideration, and is only stayed by the want of means. Thus the old principle still remains in full force in Calcutta. The Municipality of Calcutta has been called upon to make extensive sanitary improvements which all recognise to be extremely desirable; but the answer to all pressure of the kind is—'We have not sufficient funds'. For my own part I should be glad to be able to place at their credit the sum they now have to pay towards the maintenance of police, which amounts to no less a sum than Rs. 2,80,000 a year. But it is totally out of the question that the Government of Bengal in its present financial condition should be able to give up not less than Rs. 2,80,000 for relieving the municipality of this burden; and I would suggest to the Hon'ble the Finance Member that as Calcutta is the capital of the Empire, and the residence of the Governor General for some months in the year, and as the Government of India strongly insist on the prosecution of sanitary improvements in Calcutta, they should bear in mind the necessity of specially assisting the Local Government in giving effect to this urgent reform and thus help the suppression of preventible disease. I would also refer to the fact that in the administration of railways in this province the independence of the Local Government is very small. We are answerable for a great deal, but have little independent authority to deal with the position. We have now to pay something like 6 lakhs interest a year on the capital advanced by the Government of India for construction. The procedure is that when a Local Government recommends a line of railway, and has submitted reports and statistics in furtherance of the project, the Government of India on approving the scheme advances the capital for its construction, on the condition that the Local Government will pay 4 per cent. interest upon the capital from the date of the advance. The understanding also is that when the line is completed the Local Government shall benefit by whatever returns the successful administration of the railway may bring in. It is of pressing importance therefore to the Local Government that the line should be completed as soon as possible. The position, however, is that the advances are now given in such small amounts that the completion of the railway is indefinitely postponed. If, for instance, a railway is to cost 50 lakhs, the Government advances 10 lakhs to begin with, next year it advances three lakhs and the third year one lakh, with an intimation that no more money will be forthcoming for some time. We have to pay interest on these advances from the dates they are made, but without any possibility of return while the line is unfinished, and all the time have to maintain a costly establishment. Such a system is on the face of it indefensible, and imposes a heavy burden upon the Provincial revenues.

"In the direct administration of the country I can appeal to the Hon'ble Bábú Peári Mohan Mukerjí, who is one amongst many others who are always pressing for larger expenditure on roads and communications. Every railway which is completed requires the making of roads and communications as feeders to it. When the road-cess was introduced in Sir William Grey's time no one opposed it more strongly than the zamíndárs of Bengal; they said it would ruin them to have to pay the cess. I remember that the

argument was used at the time that no class would benefit more by the proposal than the zamíndárs; and the result has proved that with the funds thus raised the local committees have been able to construct a large length of roads and communications in every district, which are of immense advantage to landed proprietors. But the position now is that whereas at the outset the proceeds of the cess were available for construction of roads and bridges, the same proceeds are only now sufficient for maintaining and keeping in repair the finished lines; and if additional new works are required (as they indubitably are), petitions pour in upon Government to supply the means for their construction. That, however, is out of the question in present circumstances, and I must point out to those who clamour for such aid that the only resource which is possible is to raise the rate of the cess. In the discussion which took place on the re-distribution of allotments in 1882, I think my hon'ble friend Mr. Hope suggested that, if the resources which were then made available to Bengal were insufficient, there was always the alternative open to them of local taxation. I believe I am right in saying that my predecessor, Sir Ashley Eden, repudiated that idea altogether. He said, as I think rightly, that, if there was no general taxation undertaken for the whole of India, he should be very loth to apply any form of special taxation to the territories under his control. He did not wish to incur the odium of introducing any such taxation, and besides no scheme for its imposition could ever be adopted without the sanction of the Government of India. But there are also other reasons against such a policy commending itself to a Local Government. The Hon'ble Mr. Steel in his speech quoted in another connection the saying that 'a strong man armed keepeth his palace.' However strongly a Local Governor may keep his possessions, there would always be the fear that a stronger than he might come and despoil him of the fruit of his labours. We have always to bear in mind that however successful administration may be, and just in proportion to its success, there is always a stronger power behind which claims a share of our accumulations and increments. I don't speak now on the subject of economy, though I shall be ready to assist any Commission which your Excellency may appoint for that purpose, because I despair of any possible retrenchments in Bengal. At a small station which I was visiting the other day, where formerly one officer sufficed for the disposal of the civil judicial work, I found there were now four officers: these four Native officers were housed in an office which was originally intended for a single Munsif. That is only one illustration of what is going on all over Bengal, and in presence of this difficulty the High Court very naturally demand a much larger expenditure upon public buildings. During the last year the High Court deputed one of the Judges to inspect the working of the Courts subordinate to it throughout the province, and as the result of these enquiries they press upon me with all the authority of the High Court that a very large addition of establishment is necessary if the Judges are to be placed in a position of equality with the position occupied by the executive officers of the province.

"I have made these remarks on this occasion with the hope that when the consideration of the local contract comes in the course of this year, under the revision of my hon'ble friend Sir Auckland Colvin,—and I am afraid from his looks that I have failed to excite his commiseration,—my hon'ble friend and the Government of India will bear in mind how very essential it is to maintain and extend that policy which Sir John Strachey under Lord Mayo's Government first introduced and afterwards enlarged. A policy of expansion, and not of restriction, has followed each revision of the quinquennial contract: and to quote the words which he has recorded on this subject—

'It is hardly necessary to point out how little such a restrictive policy finds any justification either in the present state of the finances, or in the actual results of the different course that was till lately followed in this matter; how manifestly it stands in the way of the reasonable development of Provincial administration and financial responsibility, on which the future progress of India essentially depends.'

"I commend these remarks to the favourable consideration of my hon'ble friend. I hope that, when he comes to review our position during the currency of the present year, he will remember that we have great demands upon us,

and that our present resources are inadequate to meet those demands. I should add also that I have no personal interest in this matter, and that before any new contract can come into operation I shall have resigned the office of Lieutenant-Governor of Bengal. What I have urged therefore is in the interests of my successor and of the circumstances and condition of this great province."

The Hon'ble SIR A. COLVIN said:—"I have heard with the greatest satisfaction the assurances of support which have been given to us both on his own behalf, and on behalf of that body which he so ably represents, by the Hon'ble Mr. Steel. I need not say that it very materially strengthens our hands to know that the measures which we have been called on to undertake commend themselves to the judgment of that great and important section of our community to which my hon'ble friend belongs. For my own part I have never had the slightest doubt that any measure which it was my duty to bring before them, and which was based upon equity, sound finance and reasonableness, was sure to obtain from the mercantile community of Calcutta, however disagreeable the consequences it might entail, a ready and respectful hearing, and for myself their ungrudging support. When I spoke of the shrinking from burdens to which my hon'ble friend has alluded, it was of the former debates on the subject of the income-tax of which I was thinking, and of occasional expressions of opinion which I have recently come across in the Press. To my hon'ble friend, as to those on whose behalf he speaks, I have only to express my unmixed gratification at finding that our judgment is confirmed by theirs, and that the whole of our community is ranged under the same banner, with the same undivided end and for the common good of the country.

"My hon'ble friend, I observe, is an optimist. He sees great benefit to this country from a depreciated standard. He thinks that, though persons with fixed salaries may suffer, the country as a whole is benefited, and that even the Government may be reassured. He points to the increased exports as the main proof of his thesis, to the greater facilities for placing Indian produce on the market which are afforded by the present state of our currency, and to the increase in the revenues which may be expected to arise from the greater general prosperity. Now, this is a very large and an extremely difficult subject, which I cannot at present hope adequately to discuss; but I may point out two considerations which I think are difficult to reconcile with the optimist views entertained by my hon'ble colleague. I should like very much to think that with so much happiness going some of it may come my way; but it seems to me a very questionable position to assume that the great increase to our exports is mainly due to the low rate of exchange. I believe that it is more owing to the extension of our railways, to the lowering of freight, to the reduction of railway-charges, and to the growing facilities given by the Suez Canal, than to the depreciation of our currency; and I cannot, therefore, think that the expansion of our prosperity will be proportionate to the depreciation of our standard. If silver has fallen 8 per cent. since 1880, freights have fallen far more. Railways have extended; railway-charges have been lessened. On 7th December, 1880, canal-freights in Calcutta were from £2-16-3 to £2-18-9 per ton; on 14th December, 1885, they were from £1-7-6 to £1-10 per ton—a fall of 50 per cent. There were on 31st December, 1876, 6,833 miles of railway open in India; on 31st December, 1880, there were 9,310 miles; on 31st December, 1885, there were 12,285 miles. I cannot, therefore, bring myself to believe that exchange is the sole, or the most important, factor in the extension of our export-trade which has of late years attracted so much attention. In the second place I would ask my hon'ble friend to remember that if our export and import trade has shown great vitality since the fall in our currency, we have, on the other hand, to maintain somewhat about five crores of rupees annually on our revenue estimates, which, since the relative value of silver and gold began to change, have to be locked up and kept from circulation, in order to enable us to meet the extra burden imposed on us in connection with our home charges. My hon'ble friend, I regret to see, is among the prophets. I regret it because I think

that prophecy is a risky and speculative line of business, unsuited to commercial aptitudes. He has told us that it will take the rupee ten years to fall to 1*s.* 2*d.* I cannot meet him on this ground: I know nothing certain of the future: I think I can see a serious omission in his calculation when he bases the silver production of the next ten years on the limits of the silver production of to-day; and I cannot shut my eyes to the fact that in the last year alone silver has fallen to the extent of what he looks upon as its future normal fall. But even at the present rate of 1*s.* 6*d.* we shall have withdrawn at the end of those 10 years, on the figures I have above given, 50 crores of rupees from the pockets of the people; and I do not see where any adequate compensating advantage is to come to them. "I cannot dwell further on these intricate points at present; but when I am told that a currency the value of which relatively to gold is what ours has now become will be the source, alike to Government and to the people, of unmixed prosperity, I cannot but hesitate to accept these glad tidings of great joy, and to enquire whether other causes have not been at work to which in great part the improvement of our revenues may be assigned. I am aware that I have no right, and I certainly have no desire, to speak authoritatively or with exceptional experience on one of the most difficult questions to handle which has ever occupied the attention of Governments and economists; I have no wish to say 'I am Sir Oracle—let no dog bark;' but I would venture, if I may, to deprecate the adding another optimist view to a question on which, if not in India, at least in England, there are too many optimist views already. As the question is not one which enters into the practical scope of our discussion to-day, with the assurance that it is at the present moment engaging the most anxious, the most earnest and the most unremitting attention of the Government, I may turn to the next point in my hon'ble friend's remarks which calls for notice from me. He has expressed a wish to see the export-duties on rice abolished. That wish, I may freely admit, I share; I admit also the cogency of much of my hon'ble friend's reasoning; but I take two objections, which must practically be allowed to carry great weight, however much we may desire the removal of these duties. In the first place, as I do not share his hopeful views of that surplus which he dangles before my troubled eyes, I cannot bring myself to recommend, in our present circumstances, the striking off the potential estimates or the absorption as a source of revenue of the round sum of £700,000. In the next, I cannot but think that so long as our duty does not unfairly weight our rice in its competition with the rice of other countries (and I do not understand that this is urged upon me), the argument against it is incomplete. I do not deny, in other words, the force of the arguments in favour of abolishing the duty, but I think that the duty is not of a nature so objectionable and so opposed to good economical doctrine as to justify our abolishing it at a time when our revenues are in my judgment, and with due deference to my hon'ble friend, in a very critical state.

"In respect of borrowing in England, it will not have escaped my hon'ble friend's attention that we are in point of fact at the present time so doing; and if for local bodies we propose to borrow in the local market, it must be borne in mind that the extraordinary state of the silver market, the reports which reach us of the silver yield in Australian mines, the unsettled policy of the American Government, and the utter uncertainty which hangs round the future of silver, may well cause doubt as to whether, in spite of the comforting assurances of my hon'ble friend, we are so safe on the sunny side of 1*s.* 2*d.* as he himself would have us believe.

"It has been a pleasant surprise to me to find that the proposed tax has met with so little opposition on the part of this Council, and especially that my friends Mr. Peari Mohan and Mr. Mandlik, find themselves in a position to support us. We have, indeed been told, as I anticipated, that an income-tax is objectionable because it is inquisitorial and because it is unsuited to the genius of the Indian people; but the case against the tax has been put very moderately. Now, with regard to this matter of the inquisitorial nature of direct taxation in India of which we are constantly reminded. It is not in regard to India only, I may remind this Council, that objections have been urged in respect of inquisition. Students of text-books on this subject are familiar with

the fact that for many years after the introduction of an income-tax into England this particular objection was to them of constant recurrence. But time has there worn down, if it has not entirely effaced, the edge of this class of objection. And what time has done elsewhere time may be trusted to do here. In point of fact, as your Lordship said last Monday, the operation of the license-tax during the last eight years has been of no small assistance in the matter. We are far removed from the day, which I myself can well remember, when the first introduction of direct taxation sent a tremor throughout the Peninsula. All have learnt and all have profited by the experience of a quarter of a century. We, on the one hand, have found that we must avoid as much as may be the multiplication of returns, and a variety of other points, which were in their nature vexatious, and which were not essential to the operation of the tax; the classes liable to assessment, on the other hand, have learned and are still learning that with a little honesty, a little punctuality and a free recourse to the regular remedies open to them, they can escape the ills which they the more dreaded, because they were ills they wotted not of. My hon'ble friends Mr. Evans and Mr. Peári Mohan have warned us that the tax is one which in its working will cause much difficulty, and that it will give rise to considerable practical injustice. We have been told that every effort will be made to evade its just incidence. There is a well-known legal maxim with which my hon'ble friend Mr. Evans is no doubt familiar, to the effect that a man cannot profit by his own fraud; and if I am told that an important section of the community must be exempted from direct taxation because it is constitutionally fraudulent, I must fall back upon that legal maxim. If I am to be assured that the trading and commercial class in India should not be assessed to direct taxation because they cannot deal honestly with the Government, I must reply that that is a plea which to my mind is wholly inadmissible. But I do not resort to such a reply, because I am convinced that the imputation is unwarranted. I do not believe that the great section of the community concerned, whose reliability and honourable discharge of their business obligations is of world-wide notoriety, is open to that indictment, or that they differ in any material respect from the great body of the Indian people of which they form so important a part, and whose character certainly is not open to the reproach which would seem to be levelled against a section of them by those who take this objection.

"My hon'ble friend Mr. Peári Mohan has asked me for a pledge as to the duration of the tax. No Financial Member who has any pretension to wisdom will ever give such a pledge. Prudence is to a Financial Member what modesty is to a woman; and if he once throws it aside he must expect to descend to that fallen class from whom nothing more may be hoped for. Nor in asking for such a pledge is my hon'ble friend consistent with the assurance he has given us that he accepts the principle of this Bill. If the principle is sound, it is unreasonable and inconsistent to promise that its application shall be of limited duration. If it is for to-day, it is good for to-morrow and thereafter. So that I must decline to give any such pledge as I am asked for; nor would it be of any value if I gave it. No pledge could bind my successor, who must be guided by the exigencies of the day in which he is called upon to administer our finances.

"My hon'ble friend Mr. Peári Mohan, I see, is not yet quite happy about the Famine Insurance Grant. He has re-quoted a few words of Sir John Strachey's which I quoted the other day, and he has cited a passage from a speech of Lord Lytton's. I need not say anything more about the former extract. It must be read with the context which I quoted last Monday to the Council, and its meaning is perfectly obvious. But, in regard to what fell from Lord Lytton, I may remind my hon'ble friend that the authors of the being of the Famine Insurance Grant were Lord Northbrook and Sir John Strachey, and that if one wishes to learn the characteristics of a child one must address oneself to its parents. Lord Lytton was merely its sponsor; and if Lord Lytton promised and vowed more things in its name than it was ever likely to accomplish, he did no more than sponsors daily do, and must be held in no greater degree responsible.

"Next, in regard to the import-duties. Mr. Mandlik has urged and has quoted authorities to prove that their re-imposition would not be felt. That I should wish to take leave to say seems to me beside the question. What we are concerned to see is that taxation should be imposed proportionately to the means of the person taxed. If the import-duties were little felt by the poor man, they would *à fortiori* be far less felt by the rich man. What we have to look to is that each man should pay in proportion to his means, and not merely that the poorest should pay a tax which is not absolutely unbearable.

"I should wish, however, to say a few more words on the subject of the import-duties, because I am compelled to disagree with a great deal of what I daily hear about it. I am well aware that the view I take is not the popular view; but a man must have the courage of his opinions. We have been told that the import duties should have been retained; and, in public discussion on the subject, we are constantly assured that the import-duties were abolished solely in the interest of Manchester. I may be very obtuse; but I wholly fail to see how, in a matter of this kind, we can separate the interests of Manchester from those of India, or the interest of the manufacturer from that of the consumer. If the one, above all things, desires a free market for his goods, the other, above all things, requires the removal of all restrictions the effect of which is to raise upon him the price of the goods. The profits of Manchester profit are the economics of India. I think we may find a parallel which is not unsuitable in the case of the Isthmus of Suez. It was Europe, not Asia, which pressed for the piercing of that isthmus; but would any one seriously maintain that the Suez Canal was made in the exclusive interests of Europe, and that Europe alone has benefited by it. The exchange of commodities, the commerce and the wealth of the world, the producer, the manufacturer, the carrier and the consumer, have alike benefited by it, as they must benefit by the removal of all restrictions and obstructions, whether they present themselves in the form of an isthmus or in the form of an import-duty. The only Indian interests which seem to me to have been sacrificed are those of the persons who hitherto had enjoyed the monopoly of exemption from taxation; and if those interests are to be sacrificed by the abolition of the import-duties, I must say that I should regret it no more than the sweeping away by the waters of the Canal of the privileges of the Bedouins whose inheritance the desert had hitherto exclusively been. If a narrow neck of land or a narrow section of society stands in the way of benefit to the general community, then I say that it is the narrow neck or the narrow section which must be made to give way, and not the community at large. So that I cannot for a moment concur with those who would re-impose an import-duty or block up a canal, who would replace free circulation by obstruction, and who would raise the prices of Manchester goods against us, because, among other reasons, the benefits which the English manufacturing class have derived are more obvious to their eyes than are the benefits accruing to the Indian consumer.

"But it will be and has been said, that while this is all very well, it does not alter the fact that £1,200,000 were struck off the revenue, and that the country could not afford it. Putting Manchester, in other words, out of the question, I am assured that the import-duties should have been retained because we could not afford to part with them. Well, let us look at a few figures. We have seen that the average surplus of the past three years has been £700,000; we know that the Famine Insurance Grant is provided from annual surplus funds of £1,500,000; so that we have had an annual surplus of £2,200,000; and it is now argued that this was not sufficient, and that we should have added to this £1,200,000 more; or in other words that the import-duties should not have been reduced, because we ought to have maintained a surplus during the last three years of nearly three and a half million. Who, in the name of reason, could have hoped to maintain such a surplus? Would the Council like to know what would have happened if we had attempted to maintain it? I am no thought-reader, but a plain simple Member of the Governor General's Council; but I think I could say what would have happened. We of the Finance Department should have been bombarded for fresh funds by

the Military Department; we should have been seized by the throat by the Department of Public Works; the Home Department would have seized us by the coat tails; the Revenue and Commerce would have lifted its still small voice; the persuasive tones of the Legal Member would have demonstrated the necessity of increased supplies; His Honour the Lieutenant-Governor of Bengal, in common with the other Local Governors, would have expected his quota of this unhappy surplus; I doubt whether even the highest authority in the land himself would have had the courage to restrain his august hand from demanding a share in the general plunder. Expenditure, much of it unnecessary, would have increased, and would have established itself; extravagance would have been the order of the day; and when the day of retrenchments and reduction came—as come it assuredly would—the whole administration must have been thrown out of gear. If, on the other hand, so very considerable a sum as £1,200,000 had been maintained for the extinction of debt or for the construction of railways, how long would the tax-payer have put up with it? Would he not have said he was doing too much for posterity, and bearing too large a share of a burden towards the removal of which he already annually contributed a surplus of over two millions? We should have been abstracting annually £1,200,000 from the resources of the country, and employing it in redeeming a public debt bearing 4 per cent. interest by moneys which, in private hands, would be invested at 7 or 8 per cent., and be utilised in the production and the renewal of wealth. To make railways from surplus revenues which one may happen to possess is one thing; to maintain, at the expense of the tax-payer, a large surplus for the sole purpose of making railways seems to me to be quite another matter.

"My hon'ble friend Mr. Mandlik has argued that the abolition of the import-duties stands condemned, because it has not sufficiently resulted in increased imports of manufactured goods. I cannot follow his calculation. The value of imports of manufactured goods, treasure and Government imports apart, which in the 10 years before 1878-79 averaged 35 crores, was, in 1884-85, 53 crores; the average of the four years from 1878-79, when the first duties were remitted, to 1881-82, the year before the final abolition, was 47 crores; the average of the three years from 1882-83 to 1884-85 has been 51 crores. The percentage of increase from 1878-79 to 1881-82 has been 28; from 1878-79 to 1884-85 it has been 45. If we remember that during this period prices have been steadily falling, and that these figures represent values, not quantities, the real increase will be much greater. I am not so foolish as to suppose that the great growth of our imports since 1878-79 is due solely or mainly to the abolition of the import-duties. It is due to a variety of causes. It is partly due to the increase in our exports; it is partly due to the cause to which so much of the increase of our exports is due, namely, to the extension of our railways and to the consequent improvement in the distribution and cheapening of commodities; it is due to the forcing of accumulated stocks, owing to the fall of prices in England, upon the Indian market; it is very largely due to the fall of prices in England; but unquestionably it is also partly due to the abolition of import-duties. If the state of our exchange has, on the one hand, enabled us to place large stocks of grain and of seeds on the European market, and has prevented us from feeling in that direction the full effect of depression of prices which weighs so heavily at home (and to which, so far as the commodities are concerned which form the chief staples of our exports, we have not a little contributed), it has, on the other, handicapped us in our power of purchasing piece-goods, and has supplied an additional argument to what seem to me the unassailable economical grounds on which those duties were abolished.

"My hon'ble friend Mr. Mandlik has criticised at some length the expenditure in various branches of the administration with which personally I am not very intimately acquainted. I will not therefore follow him further on this ground than to say that to his desire to introduce economy into the administration, and to extend the employment of Native agency, I personally and entirely subscribe. Whether from the more narrow ground of my own special province of finance, or from larger political considerations, any practical efforts suggested in this direction will have my constant and strenuous support. I

believe that in the dual agency by which executive administration is and must be carried on in this country we should endeavour and make it our great aim to march not on parallel, but on converging, lines. His Honour the Lieutenant-Governor has dwelt at length on the question of the Provincial revenues. He sees, or thinks he sees, that, like Cassius, I have a lean and hungry look, and that I am animated by evil intentions. He fears that in the revision of the contracts I shall, as the French say, draw the counterpane too much my way, and that he will be left in the cold. There is a Persian proverb which says 'Awal Khwesh, bad'hu darwesh,' which, very liberally translated, means 'Devil take the hindmost.' But let me reassure him. In this matter there will be no foremost and no hindmost; we shall approach the matter in that spirit of justice, of moderation and of reasonableness in which only it can be effectually handled. We shall be most ready to listen and to examine all that the Provincial authorities have to urge, but we shall at the same time be compelled to insist, as I said last Monday, on an equitable re-distribution of the new burdens which have been imposed upon the general revenues. To that I am sure His Honour will take no exception, and we must leave the working out of the details to those who will be charged with the task.

"And now, my Lord, I think that I may bring this, my second *apologia*, to a close. I am conscious that I have but glanced at the surface of much that has been said; something of what has been said I have not so much as attempted to glance at; but this, not because I am gravelled for lack of matter, but because, had I travelled over the whole ground taken up during this discussion, I should have wandered far from the issues actually before us. I have stated why I cannot share my hon'ble friend Mr. Steel's hopeful view of our prospects, and why I am unable to hold out at present any hope of the remission of the export duties on rice. I have glanced at the argument against the income tax based on its inquisitorial nature, and have given my grounds for doubting whether these arguments from lapse of time have not lost much of their force, I have pointed out that the question before us is one of the equitable distribution of taxation, and why the import duties alone, without direct taxation, are not consistent with such a distribution; I have contested the view that the import duties should be re-imposed; I have, I hope, re-assured His Honour the Lieutenant-Governor in regard to my designs on the Provincial contracts, and I leave the matter now, so far as I am concerned, to the decision of the Council, in the confidence that we shall be accorded its support."

The Hon'ble MR. HOPE said:—

"Our hon'ble colleague Sir Auckland Colvin warned us, on the last occasion when we met to consider this Bill, that we should probably find to-day various ancient weapons furbished up for use in an attack upon it, but I confess I hardly expected to hear it seriously contended that direct taxation was unsuited to India and obnoxious to its people.

"Direct taxation, I venture to maintain, is not a novelty in India, as too commonly supposed, but a most ancient and well-known institution. Native Governments have from time immemorial made the non-agricultural classes contribute their share of the expenses of the State. To the Native mind in general, this appeared only just, fitting, and to be contentedly borne. Between cultivators and traders, poor and rich, no sense of unequal treatment could subsist under the system which our predecessors in the Empire for centuries pursued. But when we superseded them we gradually abolished the structure of direct taxation which they had laboriously raised. In the elder Provinces, this change was consummated by about the year 1844, in the newer ones it took place later, but the only survivals of the Native system now are the capitation-tax in Burma and the pándhari-tax in the Central Provinces, which are specially dealt with in the Bill now before us. On the other hand, all Native States now remaining have, speaking broadly, retained their old method of direct taxation to this day.

"What is the result? When we collect a paltry half million or so, British India rings with discussions and objections, while to our Native feudatories

direct taxes, under innumerable forms and names, and to a proportionately larger amount from a far smaller population, flow in without a murmur. This fact is so remarkable, that it appears well worth our while to endeavour to rexamine into and ascertain its causes.

"Having served for considerable periods in Native States, and been directly and indirectly concerned, as a Political Officer, with their administration, I have had some opportunities of observing their system in this respect, and have myself been connected with the collection of direct taxation far heavier than any which has ever been contemplated in British India. The characteristics of their system may be concisely described as, traditional acquaintance with individuals and their circumstances, rudely equitable apportionment between man and man, permanency or dislike of change, and employment of the regular localised revenue agency. In 1880 a middle-aged Native Chief, who is his own Prime Minister, and a most intelligent personal ruler, described to me his own practice in a few words. 'In my State' (he said) 'the name of every householder not an agriculturist is shown in the books of the village to which he belongs, with the sum he and his ancestors have been paying. This is levied from year to year. Only on extraordinary occasions is any alteration made. If the family became "divided" the sum might be made into shares at their request. If it notoriously fell into great poverty, some permanent reduction might be conceded; or if the business were quite changed and improved, I might increase the annual sum. But to get a small sum I should never cause an outcry. Everything would be inquired into and decided, in the presence of the parties, on the evidence of the village headmen and neighbours.' I am aware that this description might not apply precisely to all parts of India, as also that Native States are subject to paroxysms of tyranny, and that even in those well administered acts of injustice may occur. But it is sufficiently typical, and accounts for the fact of the noiseless levy in these States of direct taxation.

"Turning now to British India—in 1860 we were obliged by financial necessities to revert to direct taxation, which we had gradually abandoned, but instead of a Native model, softened and adapted to our circumstances, we unfortunately set up that of the income-tax, as in force in England. To get direct taxation into good working order, even after a suitable model, would have been a work of time and care, in the absence of the long-standing record of the names and resources of house-holders which we had in earlier years done away with. But what, except failure, could attend a sudden call on relatively ignorant and unlettered millions, at short notice, to assess themselves, or prove right of exemption, to send in elaborate returns and calculations, and to understand and watch their own interests under the system of notices, surcharges, claims, abatements, instalments, penalties and what not, consequent thereon. Necessarily there followed a long train of evils. An army of tax assessors and collectors temporarily engaged could not be pure. They were aided by an army of informers, actuated by direct gain or private animosity. Frauds in assessment and collection went hand in hand with extortion in return for real or supposed exemption. Inquisition into private affairs, fabrication of false accounts where true ones did not exist or were inconvenient, acceptance of false returns, rejection of honest ones, unequal treatment of the similarly circumstanced—all these more or less prevailed. The tax reached numbers not really liable, for zamíndárs illegally recovered it from tenants, and masters from servants, while underlings enriched themselves by the threat of a summons. Acts XXI of 1861 and XVI of 1862, while affording relief in some respects, practically stereotyped many inequalities and heart-burnings. In later years, the system of assessment by broad classes was an improvement on the earlier complications, but the advance of local officers towards equitable assessment was perpetually being cancelled by the alterations in rate and liability which I shall presently notice.

"Renewed direct taxation in British India thus made a false start, from which it has never recovered. Possibly, with time and care, a great improvement might have been effected, if the law had remained unaltered. But, unluckily, with its too English form, came the idea that the tax was to be, as in England,

a convenient means of rectifying Budget inequalities, and a great reserve in every financial or national emergency. In consequence of this idea, incomes between ₹200 and ₹500, which had been taxed at 2 per cent. in 1860, were exempted in 1862, the 4 per cent. rate was reduced to 3 per cent. in 1863, and the whole tax was dropped in 1865. In 1867 it re-appeared in the modified form of a license-tax, at the rate of only 2 per cent. at most, but reaching down again to incomes of ₹200. In 1868 it became a certificate-tax, at rates a fifth lower, and again commencing with a ₹500 limit. In 1869 it became once more a full-blown income-tax at 1 per cent. on all incomes and profits of ₹500 and upwards. In the middle of the same year it was suddenly nearly doubled. In 1870 a further rise to fully 3⅛ per cent. occurred: but with better times, the rate fell in 1871 to 1¼ per cent., with a limit of ₹750, and in 1872 the limit was further relaxed to ₹1,000 and upwards. In 1873 came a second period of total abolition, to be succeeded from 1877-78 by the new series of Acts with which we are all familiar. Along with the changes in rate and incidence just described, came changes in name, form, classification, and procedure. With one object or another, twenty-three Acts on the subject have been passed since 1860.

"This long recital of what is well known to my hearers will have been tedious, I fear; but it seemed necessary to enforce my point, which is, that we have hitherto attempted direct taxation in British India under conditions which rendered success impossible. Owing to the perpetual changes, the people, never certain who was liable or what was the sum due, were an easy prey for fraud and extortion, while the superior officials time after time found their labours thrown away, and a fresh battle with guess work and deception to be begun. That both officials and people should in 1872 have united to condemn an impost hitherto associated only with such evils, is not to be wondered at. Our abandonment of the machinery of direct taxation inherited from our predecessors was one of the things in us which the mass of the people disliked without being able to understand. Our new-fangled and European attempts to retrace this policy seemed to them tyrannical, compared with the rude expedients familiar to their fathers. All things considered, the abolition of the income-tax in 1873 was probably the best thing that could then be done.

"But direct taxation could not long be dispensed with. A new start was made in 1877. This start was, I think decidedly well intentioned, made in considerable appreciation of past defects and desire to avoid them. It was wise to begin with trades and classification, but it seems to me that too much was made of supposed local differences, and too much importance attached to local action. Bengal, Madras, and Bombay passed Acts of their own; Northern India was dealt with by the Imperial legislature. As a necessary consequence, further legislation was soon needed to remedy inequalties. Some good was thereby effected; more would have resulted, but for the, as I think, unfortunate abondonment of the Bill introduced in November, 1879.

"Act VI of 1880, with the local Acts it amended, is still in force. Their continuance for five years unaltered has done a great deal to remove such evils as arose from frequent changes. But still we find an unjust system of maximum everywhere, while the amount of maximum varies, and the classification essentially differs, in different parts of India. In short, the incidence differs with every class, the poor pay more in proportion than the rich, and the richer a man is, above a certain point, the less he has to pay. The measure is open to grave objections of principle and detail; it represents no school of economic thought, no section of public opinion; it satisfies no one, and must obviously be ephemeral.

"In this state of affairs, we have presented to us the dilemma of abolition or reform. I need not follow Sir Auckland Colvin in his review of other alternatives to direct taxation which have been suggested, because, though agreeing with his elimination of them, I hold the issue to be different. I take my stand on the principle so eloquently enunciated by His Excellency the Viceroy when the motion for leave to introduce the Bill was before us—that of abstract justice. How much longer, I would ask, are we to tolerate the fact

that non-agricultural wealth, though considerable and daily increasing, pays very little, in proportion to its means, for the protection and great advantages it enjoys under British rule—to which the very existence of the bulk of it is attributable?

"I therefore elect unhesitatingly for reform, for such reform as, I personally hope and believe, will ensure the incorporation of direct taxation as a permanent part of our fiscal system. Whatever may hereafter, at least in the near future, be the improvement in the general revenues, whatever surplus may in such future be deemed available, after duly providing for the development of the resources of the country and the reduction of debt, ought in my opinion to be applied to relief in other directions, such, for instance, as that of the rice-duty indicated by my hon'ble colleague Mr. Steel, but no reduction in direct taxation should be conceded. Such a reduction would be unjust, as impairing even such advance towards a fair balance of taxation between agriculturists and non-agriculturists as will be attained by the present measure. But it would also be undesirable, since avoidance of change is essential in order to prevent fraud and oppression in the levy of the impost. Differing from my hon'ble colleague Mr. Peári Mohan Mukerji and from Sir Charles Trevelyan and Mr. Massey whom he quotes, I hold that in India an income-tax is utterly unsuited to form a financial reserve. In England the mass of the people are accustomed to watch the commercial and agricultural prosperity of the country, competent to understand changes and causes, and able to accept, with intelligent equanimity, an extra penny of income-tax, or an increase of duty on some article of consumption. But in India the position is just the reverse, and such a condition is absolutely unknown. Certain sections of the community, indeed, are able to understand and criticise the financial position as well as people in England can, if not better. As a rule, the people are in a totally different intellectual and moral condition. Every change which takes place is a source of anxiety, of disquietude, of speculation, and of rumours which are often unreasonable or even absurd. I can imagine few conditions more economically and commercially prejudicial, if not more politically dangerous, than that all India should come to be thrown annually, from December to March, into a state of doubt and speculation as to what their fiscal burdens for the coming year would be. On this subject I venture to draw attention to the weighty remarks made by Mr. Gladstone in a debate in the House of Commons on April 18th, 1853 :—

'* * This country cannot bear a revolution once a year. I venture to say in like manner that it cannot bear once a year a reconstruction of the income-tax. Whatever you do in regard to the income-tax, you must be bold, you must be intelligible, you must be decisive, you must not palter with it.'

Mr. Gladstone was speaking of the income-tax in England. His remarks, however, apply to any system of direct taxation whatsoever, and I venture to think that they are even more applicable to India than to England.

"Holding these views, as I do, I readily support the Bill now presented. My approval of such a measure is due to no new-born zeal, to no tardy conversion. My opinion has long been matured. I may mention that a re-adjustment of the public burdens, comprising increased direct taxation, was for a time, under my strong advocacy, a part of the financial programme of 1882-83, and I much regretted its abandonment in favour of a policy more attractive but less sound. The present Bill, though in one or two respects scarcely such as I should desire, is the same in principle and in leading details as what I then proposed. Its success depends, I consider, upon its recognition as essentially a new departure, on lines different from those which experience has taught us to avoid, and upon its future life and administrative working being regulated accordingly. Two points relating to its working seem to me of sufficient importance to warrant special notice to-day.

"First of all, it is essential that the machinery be of good quality throughout. The evils which are likely to arise when temporary, unsuitable, or ill-paid agency is employed in the assessment and collection of a direct tax were amply

illustrated in a very searching enquiry which was made into the whole question of taxation in 1881. I hope that I shall not be thought guilty of undue partiality for my own presidency, if I commend to notice the principle adopted in Bombay in this respect. It has always been the rule there to place officers of superior rank, usually the mámlatdárs (*i.e.*, tahsíldárs) of the sub-divisions, on special duty for two or three months to do the assessments personally, with the clerical aid of one or, at most, two of the regular sub-divisional establishment. Officiating promotion being given to fill their places in the regular staff, new men, if required at all, came in low down and had nothing to do with the tax. The mámlatdárs acted under the direct check of the Assistant or Deputy Collector in charge of their division of the district. The latter officer, being on tour throughout the fair season and in constant intercourse with the people, took considerable personal tests, heard appeals on the spot, and was a constant check upon abuses. I venture to hope that the analogy of this system might be followed, *mutatis mutandis*, throughout India, and that efficiency in this, as in many other matters, might be materially promoted, if Assistant and Deputy Collectors were more generally placed, as in Bombay, in charge of the whole administration of divisions (subordinate to the Collector and Magistrate), and required to be on tour for a rather longer period of the year than is in some provinces customary. As a part of this system, would follow ample leisure, including a whole fair season, for deliberate assessment and collection, and the hearing of appeals, freely, with less limit of time, and on occasions convenient to the people.

"The principle which I here advocate, of avoiding temporary agency, should reach down to the villages in all Provinces when the organisation will admit of this, or should approach to it as near as possible. A permanent register of assessees to the tax should be a part of the village-records, kept up by the village-accountant, revised from year to year according to changes of assessment which might occur, though these should be as few as possible, and this register should be regularly inspected and countersigned by superior authority. The amounts should be collected by the same agency as, and usually along with, the revenue-demands, all special tax-collectors, chaprásís, and the like, being eschewed. The same principle, on the other hand, should govern as far as in each case may be the assessment of Mufassal towns and cities, officers and records being permanent, though not necessarily employed on the work of the tax alone. The Presidency-towns would, of course, need special treatment appropriate to each.

"In making these suggestions, I do not overlook the peculiar administrative arrangements of Bengal, arising out of the Permanent Settlement, but I understand that even there a gradual advance to a much more complete fiscal and executive organisation is recognised as desirable and not out of reach, and I would add that I do not advocate more than arrangements on the same principle in cases where similarity in detail is impossible. My recommendation, however, is justified by the fact that although in Bombay the tax was so administered, that it yielded, on an average of years, two-thirds of the amount produced by Bengal and Assam, from a population only one-fourth of theirs, yet the province is admittedly the one where the least discontent and outcry have prevailed, and where an income-tax has long been openly advocated by powerful sections of both European and Native public opinion.

"No less important than reliable inferior agency is competent supervision of the assessment throughout the province. The inequalities which have arisen through the want of this both between provinces and between districts of the same province, were very forcibly shown by the enquiry already alluded to. The salary of a special officer in each province for a few months, or even for the first two or three years of the new income-license-tax, would be paid over and over again, not merely in money, but in the additional equality and justice which would be insured. I think I may venture to say, though I speak without book, that my hon'ble colleague the Financial Member will not

grudge whatever reasonable expenditure may be deemed necessary to provide effective and reliable agency for the recovery of the tax.

"The other point, not less important than good agency, is the use of the powers of assessment and revision from year to year with care, tact, and moderation. All feverish anxiety to screw up particular classes or localities, or to adapt assessments to the varying circumstances of the year, should be avoided; petty increases and changes should be foregone. What is needed is a patient and continuous endeavour to learn and record the real means of parties, to prevent the unfair escape of individuals, and to build up a framework of taxation such as is found in Native States and normally worked upon.

"Did I not believe that it is the sincere desire of the Government of India that the new tax should be thus looked upon, and so administered in these two respects, and that it is to be in all ways a new departure on lines essentially different from what is gone before, the measure would meet with my opposition instead of my cordial support. I do not expect that direct taxation can ever be perfect,—it is open to abuse even in England,—but I see no reason why it should not be gradually made in India as good as its nature will allow.

"I have already said that I should not follow Sir Auckland Colvin in his review of alternatives, and I shall not follow other hon'ble members in their suggestions of such, but I am obliged very briefly to touch on the question of the import-duties, because my hon'ble friend Mr. Mandlik has alluded to me personally and to the opinions I expressed in this Council in 1875. He has quite correctly represented the views I then held, and I now see no reason to question their soundness. If the adoption then accorded to them had continued longer, and if an excise upon Indian mills had in due time been imposed, when found necessary, it is possible that we might have retained the duties to this day. But in 1878 measures were taken which, in the balance of difficulties then presented, it would be rash in me to condemn. They introduced disruptive principles into the tariff, and inevitably shattered and brought down the entire structure. Supposing, however, that the event had been otherwise, that no action had been taken in 1878, and that the import-duties were existing at this day, will the hon'ble member seriously contend that, although they would be a convenient source of revenue, they would reach the rich non-agriculturist in any degree at all approaching that in which justice to all other tax-payers demands that he should be reached?

"In conclusion, I feel it incumbent upon me to trouble the Council with a few remarks regarding the question of silver and exchange. By way of introduction I would ask leave to read an extract from our Proceedings of 21st March, 1877, in which I am reported to have spoken to the following effect:—

'Although there were occasions when the strength of a Government might be to sit still, he (MR. HOPE) did not think that this was one of them. The British Empire was interested in the silver question as much as any nation in the world—in fact, more so in consideration of the special double life which it possessed, a life both European and Indian. The English nation had in England an enormous debt, contracted and payable in gold. It had likewise there a vast manufacturing industry for export, which depended in a great measure on the ability of the silver-using nations with which it dealt to pay for its products. Here in India, on the other hand, it had a heavy debt to defray in gold, while all its assets were raised in silver. Thus if there were any serious rise in the value of gold, such as he for one believed had taken place, rather than a fall in the value of silver, England must suffer both at home in her debt-obligations and her current commerce, and in India by the depreciation of the national—he meant in the sense of the Indian national—capital, which was almost entirely in silver, by the increased weight of the obligations which she had to meet in gold, and by the decrease in the value of her means of meeting them. He believed it therefore to be entirely the interest of England, whether in England or in India, to have as large a circulating medium as possible, and one which should embrace both gold and silver as a full legal tender. It would be gathered from what he had said that he was one of that minority—and he must admit with regret that they were at present a rather small minority—who were in favour of bimetallism. So long ago as August last (1876) after studying everything on the subject which was within his reach, he had written privately to his friend Mr. Chapman, the Financial Secretary, that he could come to no other conclusion than that that system was the right one. He believed it was quite possible for Government to fix a ratio between gold and silver after due enquiry, and that

it was just as much the duty of Government to do so as to take any other measures for the protection of the community. No doubt such a step could not be taken without an understanding with other nations. But if they were to wait till all nations agreed on the subject, or till they could get together a sort of universal conference, they might have to wait for ever.'

"How far these views have been confirmed by experience, I leave my hearers to judge. For myself I can only say that from that day to this, I have watched most carefully all the phases of the question, I have studied all notable utterances upon it, I have neglected no opportunity which lay within my reach of pressing for practical action, such action as I deem indispensable in order to place our finances in a safe position for the future, and to recover, as far as may be, the position we have lost in the past. I entirely agree with my hon'ble colleague Sir A. Colvin in holding, though I might justify my faith by somewhat different arguments, that a low exchange is not that benefit to India which it is in some quarters supposed to be. I am convinced that unless a remedy be applied soon, before prices of Indian produce are seriously affected, the result will be a practical confiscation of a proportion, corresponding to the depreciation, of such part of the circulating capital of the country as consists of silver money. None the less does it seem clear to me that the present relative values of gold and silver have a disastrous effect upon trade in general, and upon large classes of the population of England. We may extend direct taxation so as to redistribute the public burdens more equitably between the agricultural and non-agricultural classes; we may effect reductions of expenditure without checking the natural growth of the country (as I trust we may do); we might even go further, in our zeal to make two ends meet, on the short-sighted and usually shortlived course of blind reduction without regard to circumstances, but, as long as the currency difficulty remains unmet, and the chasm of depreciation yawns before us, all such attempts to rectify the finances must be futile, and like tinkering the sides of a kettle when the bottom is out. This is obviously not the occasion for me to pursue this matter further or in detail. I will only say, and here, as in the foregoing remarks on the subject, I offer my personal opinion only, that I deem the only effective remedy to be the adhesion of India, at least, upon terms which it would not be difficult to adjust, to a Bimetallic Union comprising most, if not quite all, of the nations which were represented at the Paris Conference of 1881. By such means alone can we hope to afford to the unfortunate receivers of fixed incomes, to whatever class they belong, the relief which is their due, or to establish our finances on a sound basis."

The Hon'ble PEÁRI MOHAN MUKERJI said:—"With Your Excellency's permission I wish to point out, with reference to what has fallen from the Hon'ble the Financial Member, that I did not say that the imposition of the tax should be postponed to next year, but that the consideration of the question whether that imposition should be made permanent should be put off till next year. I am not sorry that my Bábú English has caused this mistake, for it has given the Financial Member an opportunity to treat the Council to a well-turned repartee."

His Excellency THE PRESIDENT said:—"Before putting the question I may be permitted to express the very great satisfaction I have derived from the generous unanimity with which the various members of this Council have expressed their approval of the measure placed before them. Quite independent of those who are connected with the Government, we have amongst us representatives of the three most important interests in India affected by the present Bill. We have a most distinguished representative of the mercantile interests, to whose incisive and weighty speech we have all listened with the greatest pleasure and profit. We have an equally distinguished representative of the interests of the learned professions, and we have also amongst us two gentlemen who are exceptionally authorised to speak on behalf of the Native community. When, therefore, we find that the representatives

of these three interests have been good enough to acquiesce in a measure which the Government have introduced with a considerable amount of anxiety and reluctance, we may well congratulate ourselves upon the result. But there is another view in which I personally may be permitted to regard this question, and which gives me even greater satisfaction than that which I have derived from the consciousness that a measure of the Government has been unanimously approved by this Council. As the representative of the Queen-Empress, and as in some respects the spokesman of the British people, I cannot but consider that the unity of the effort, which we have agreed to make in common for the protection and the defence of the Indian Empire, is a better proof and test, than any that could be produced of the solidarity of the interests which unite Her Majesty's Native and British subjects in one common feeling of loyalty towards Her Majesty's person and Her Empire. And let me assure those gentlemen who represent so ably Native interests in this country that the manner in which the Native community has stepped forth so loyally and patriotically to the support of the policy of the Government on this occasion, will not fail to be appreciated at its true value by their fellow subjects at home."

The Motion was put and agreed to.

The Council adjourned to Friday, the 22nd January, 1886.

FORT WILLIAM;
The 15th January, 1886.

S. HARVEY JAMES,
Officiating Secy. to the Govt. of India,
Legislative Department.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 13th JANUARY 1886.

GENERAL REMARKS.—Except in the Tanjore and Madura districts of the Madras Presidency and the Sialkot district of the Punjab, the week has been almost rainless.

Agricultural prospects are generally fair in the Madras Presidency, but in some districts the outturn of the paddy harvest is below the average. In Mysore, with the exception of parts of the Tumkur district, and in Coorg, prospects are favourable.

In Bombay the *rabi* crops are generally promising, though in some places injury has been caused by drought, cloudy weather, and insects. The *kharif* harvest has been completed except in parts of Surat and Dharwar. In the Berars, Central India, and Rajputana the prospects of the *rabi* continue favourable.

Rabi crops are thriving and prospects are good throughout the North-Western Provinces and Oudh, the Punjab, and the Central Provinces.

The rice harvest has been almost completed in Bengal, with, except on the deeply flooded tracts, a generally good outturn. The prospects of all cold-weather crops including poppy are good. In Assam the reaping of the *sali* crop still continues, and prospects are good.

In British Burma the rice crop has been nearly reaped.

The public health continues generally good in all Provinces.

Prices are fluctuating in the North-Western Provinces and Oudh and Punjab, and are falling in parts of Bengal and in Coorg. Elsewhere they are fairly steady.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(Jan. 13th)		
Bellary . . .	*Nil*	Standing crops generally good, but some dry crops suffering from insects in parts of two taluks; harvest wet and dry grains, yield about average. Smallpox in one village.
Kurnool . . .	*Nil*	Standing dry crops injured by late unseasonable rains and by insects in parts; harvest paddy, outturn below average. Smallpox in one and cattle-disease in two taluks.
Ganjam . . .	*Nil*	Greater portion of rainfed paddy lost; harvest irrigated paddy, outturn below average. Smallpox in one taluk and cattle-disease in another and in one division; 24 deaths from cholera.
Kistna . . .	*Nil*	Standing crops generally good; harvest paddy, outturn below average. River 2 feet over Anicut. Fever prevalent; smallpox in parts; deaths from cholera unreported last week 14, this week 12.
Chingleput (Madras) .	.23	Standing crops generally good; harvest paddy, outturn below average. Cattle-disease in five taluks.
Coimbatore . . .	·02	Standing crops good; harvest wet and dry grains, outturn about average. Slight fever in two taluks.
Tanjore . . .	2·03	Standing crops generally good, but in parts of one taluk damaged by locusts; prospects slightly affected by excessive rain; harvest wet and dry grains, outturn below average. Two deaths from cholera.
Madura . . .	·63	Harvest dry grains, yield about average. Fever prevalent; cattle-disease in two taluks and one division.
Malabar . . .	*Nil*	Harvest second crop paddy. Slight smallpox in seven taluks; fever in two and cattle-disease in one; 24 deaths from cholera.
Travancore . .	*Nil*	Paddy ripening. Smallpox and fever in parts. *General Remarks.*—General prospects fair, and continue favourable in Bellary and Anantapur.
Bombay—(Jan. 13th)		
Karachi . . .	Slight fall of rain during the week.	Weather mild. River at Kotri on 11th 3 feet 9 inches, against 4 feet 7 inches on same date last year. *Rabi* sowing completed. Fever in eleven, and cattle-disease in five talukas; 9 cases of smallpox in Ghorabari taluka, of which all recovered. Prices—wheat, red rice, and *bajri* in Karachi 26, 20 and 34, in Ghorabari 24, 40 and 40, in Jati 26, 40 and 42, and in Dadu 36, 50, and 42 pounds per rupee, respectively.
Hyderabad . .	Moro ·12 on 8th . Slight rain in five other talukas.	*Rabi* generally good; wheat cultivation attacked by insect *morai* in Hyderabad taluka. River at Kotri on 11th 3 feet 9 inches against 4 feet 7 inches on same date last year. Fever and cattle-disease in seven talukas; smallpox is reported in Naushahro taluka. Wheat 28, *jowari* 40, *bajri* 40, white rice 18, and red rice 28 pounds per rupee.
Ahmedabad . .	*Nil*	Standing crops healthy. Fever in Viramgaum and Sanand talukas. Wheat 36 and *bajri* 34 pounds per rupee.
Baroda . . .	*Nil*	Public health fair. Standing crops in good condition. Prices—*bajri* 28, wheat 23, and rice 18 pounds per rupee.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bombay—*contd.*		
Surat . . .	*Nil*	Standing crops healthy. Reaping of *jowari* progressing. Cattle healthy; fever in Mandir taluka. Average prices—*jowari* 38 and *nagli* 46 pounds per rupee.
Nasik . . .	*Nil*	*Kharif* crop threshing in progress. *Rabi* crops in fair condition throughout the district; in parts of Yeola and Malegaon talukas both the crops have suffered slightly owing to want of rain. Cholera in the city of Nasik, 4 attacks, 2 deaths; cattle-disease in the village of Kalvan of the Kalvan taluka; public health generally good. Wheat 31¼, *bajri* 36½, and rice 20¾ pounds per rupee.
Colaba (Bombay) .	*Nil*	Average abnormal temperature 2° warm; vapour in air slightly in defect of normal; abnormal wind easterly.
Poona . . .	*Nil*	*Rabi* crops doing well in all talukas. Sixteen cholera cases in the city of Poona and three other talukas, 10 deaths; cattle-disease prevalent in taluka Junnar. Prices of *bajri* 34 and of *jowari* 41, in Poona *bajri* 34 and *jowari* 41 pounds per rupee.
Ahmednagar . .	*Nil*	Wheat and gram injured by clouds in Parner and Shrigonda. Slight fever and cattle-disease in Akola. *Bajri* average 44·9 pounds and *jowari* 52·6 pounds per rupee.
Sholapur . . .	*Nil*	Linseed has suffered from blight in Sholapur, Barsi, Madha, Karmala and Pandharpur talukas; other crops generally good. *Jowari* 50 pounds 26 tolas and *bajri* 43 pounds 15 tolas per rupee. Cholera 4 cases, 2 deaths in Barsi taluka.
Dharwar . . .	*Nil*	Harvesting of rice and early *jowari* in progress; cotton crops good; wheat and gram crops slightly blighted in five talukas. Fever and cattle-disease in Mugud, Bankapur, and Hangal. Rice 20 to 30 and *jowari* 43 to 64 pounds per rupee.
Kanara . . .	*Nil*	Second crop sowing continues; transplanting in some parts. Measles in Kharwar; slight fever and smallpox throughout district; cattle-disease in five talukas. Common rice in Karwar 14, in district, average 13 seers per rupee. Weather cold. Strong land winds.
Rajkot . . .	*Nil*	Weather cold. Public health generally good. *Bajri* 34, *jowari* 39, and wheat 34 pounds per rupee.
		General Remarks.—Slight rain in parts of Sind. Reaping of *kharif* crops continues in parts of Surat and Dharwar, completed in other districts. Standing crops injured by drought in parts of Nasik and Kandesh, by cloudy weather in parts of Ahmednagar, by insects in parts of Hyderabad and Bijapur, and by blight in parts of Sholapur, Khandesh, Satara, Dharwar, Bijapur and Belgaum. Cholera in parts of four, smallpox in parts of six, and fever and cattle-disease in parts of twelve districts.
Bengal—(Jan. 12th)		
Chittagong . .	*Nil*	Weather seasonable; prospects of winter crops fair; harvesting of *aman* continues. Prices steady. Public health good.
Dacca . . .	*Nil*	Winter crops doing well; harvesting of *aman* nearly finished; planting of *boro* paddy going on. Public health generally good.
24-Pergunnahs . .	*Nil*	Prospects of *aman*, except on low lands, and of winter crops good; harvesting of *aman* still going on, outturn estimated at about 12 annas. Public health generally good, though cholera reported from Baraset and Diamond Harbour.
Khoolna . . .	*Nil*	Weather cool. Harvesting of *aman* paddy continues; prospects good; winter crops doing well; planting of *boro* paddy going on. Price of rice falling. Some cholera; public health fair.
Moorshedabad . .	*Nil*	Weather seasonable. Harvesting of *aman* rice and *kalai* almost over; outturn good; prospects of all cold-weather crops favourable. Public health good.
Pubna . . .	*Nil*	Weather cool. Outturn of *aman* 12 annas; winter crops doing well. Public health good.
Dinagepore . .	*Nil*	Weather seasonable. *Aman* harvest almost completed with fair outturn; *rabi* prospects good. Cholera still lingers in some thanas.
Rungpore . . .	*Nil*	*Aman* harvest very good; cold-weather crops promise well. Public health good.
Midnapore . . .	*Nil*	Weather cold. *Aman* rice harvested; yield on the whole good. Public health good.
Burdwan . . .	*Nil*	*Rabi* crops doing well. Public health fair.
Bhagulpore . .	*Nil*	*Rabi* prospects good. Prices falling slightly. Public health good.
Monghyr . . .	*Nil*	Prospects of poppy continue good.
Purneah . . .	*Nil*	*Aghani* rice harvest good almost everywhere; *rabi* prospects very favourable. Public health good.
Durbhanga . .	*Nil*	Harvesting of paddy over, and threshing operations progressing; *rabi* prospects favourable. Prices stationary. Public health generally good.
Mozufferpore . .	*Nil*	Poppy cultivation continues favourable; prospects very promising.
Sarun . . .	*Nil*	Prospects of poppy excellent. Weather favourable.
Chumparun . .	*Nil*	Prospects of *rabi* and poppy good; harvesting of rice almost finished. Prices fallen slightly. Public health fair.
Patna . . .	*Nil*	Harvesting of paddy still going on; mustard and *mussoor* in pod; other spring crops growing splendidly; poppy and cotton look well. Public health good.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bengal—*contd.*		
Gya	*Nil*	*Rabi* prospects good; poppy reports hopeful. Some fever reported.
Shahabad . . .	*Nil*	Weather favourable to poppy; weeding operations going on.
Hazaribagh . .	*Nil*	Weather cold and seasonable. Rice harvest finished; *rabi* and poppy crops promising. Public health good.
Cuttack . . .	*Nil*	Weather seasonable. *Sarad* rice being cut with fair outturn; *rabi* crops in some places being gathered. Price of rice falling. Fever prevails; cholera still reported.
		General Remarks.—No rain during the week. Rice harvest is almost over, and the outturn, as already reported, is generally good, except in the deeply flooded parts. Prospects of all cold-weather crops including poppy good. Rice cheaper in some districts, in Calcutta and neighbourhood however the price of rice is dearer than at this time last year. Cholera still prevalent in Tipperah and fever in Cuttack, elsewhere general health fair.
N. W. Provinces and Oudh (Jan. 13th)		
Benares (Jan. 12th)	*Nil*	Weather cold. Crops thriving and prospects excellent. Supplies sufficient. Prices show a slight rise in wheat, barley, and gram, which is due to falling off in imports. Health generally good; no cattle-disease.
Gorakhpore („ 11th)	*Nil*	*Rabi* crop and poppy in good condition. Prices stationary. Health of people good.
Ballia („ „)	*Nil*	Sky clear and weather seasonable. Sugarcane cutting and pressing going on; prospects of *rabi* continue favourable. Markets well stocked. Health satisfactory, and condition of cattle good.
Fyzabad („ 12th)	*Nil*	*Rabi* prospects very favourable; sugarcane being crushed. Prices stationary. General health fair.
Lucknow („ 11th)	*Nil*	Weather fair; west wind. Wheat and barley in ear; gram beginning to flower; poppy being weeded. Supplies ample. Prices stationary. Fodder very dear. Health of people good as well as the condition of cattle.
Rae Barelli („ „)	*Nil*	Weather sometimes cloudy *Rabi* crops look well. Supplies abundant. Prices almost stationary. General health fair.
Partabgarh („ 12th)	*Nil*	West winds; clear weather. Prospects of *rabi* crops excellent; opium crop much improved by the late rainfall, and is in a very promising condition. Slight damage reported in the low lands in Tahsil Kunda from damp rot, but resowing has been resorted to in these instances. Prices steady. Condition of the people and cattle good.
Allahabad („ „)	*Nil*	Weather seasonable. Crops thriving; poppy prospects good. Markets well supplied. Prices stationary. Condition of men and cattle good.
Cawnpore („ 11th)	In 3 parganas from 0·10 to 0·40	*Rabi* and poppy crops flourishing. Prices steady. Condition of people and cattle good.
Banda („ 12th)	*Nil*	Weather seasonable. *Rabi* crops flourishing. Prices steady. Public health and condition of cattle good.
Farakhabad („ „)	*Nil*	Prospects good and greatly improved by recent rains. Health of people fair.
Sitapur („ „)	*Nil*	Weather somewhat cloudy. *Rabi* crops promising; poppy crops flourishing. Prices slightly rising. Health good.
Bareilly („ „)	*Nil*	Crops doing well but weather dull; poppy well above ground and healthy. Prices rising slightly. Smallpox reported from one village in Baheri; no cattle-disease.
Kumaon („ 11th)	*Nil*	Weather fine. *Rabi* crops progressing well. Prices stationary. General health good; cattle-disease still continues.
Agra („ „)	In six parganas ·10 to 0·30	*Rabi* promising. Prices steady. Health good.
Jhansi („ „)	0·20	Weather sometimes cloudy. Prospects continue good. Prices rising.
Meerut („ 12th)	*Nil*	Weather cloudy. Agricultural prospects excellent. Supplies sufficient and prices steady. Health good.
		General Remarks.—Slight rain in some districts. Weather generally favourable. The crops are thriving and prospects are good everywhere. Supplies are ample though prices are fluctuating. The public health is good.
Punjab—(Jan. 13th)		
Delhi . (Jan. 12th)	*Nil*	Health fair. *Rabi* crops promising. Prices almost stationary.
Hissar . . .	*Nil*	Health good. *Kharif* winnowed; *rabi* flourishing. Prices stationary.
Umballa . . .	*Nil*	Health good. *Rabi* crops flourishing; prospects good. Prices stationary.
Jullunder . . .	*Nil*	Health and crops good. Prices stationary.
Amritsar . . .	*Nil*	Health and crops good. Prices stationary.
Sialkot . . .	·90	The rain very beneficial, and all available ground brought under cultivation. Grass springing up. Health good. Prices falling.
Ferozepore . . .	·20	Health and crops good. Prices stationary.
Lahore . . .	*Nil*	Health and crop prospects good. Prices stationary.
Rawalpindi . .	Slight rain	Health good. *Rabi* sowings completed. Prices stationary.
Shahpur . . .	*Nil*	Smallpox in tahsils Bhera and Shahpur. Fodder scanty. Prices rising.
Mooltan . . .	Slight rain at Sadr	Health good. Prospects of *rabi* crops favourable. Prices almost stationary.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Punjab—*contd.*		
Dera Ismail Khan	*Nil*	Fever in city. Prospects fair. Prices stationary.
Peshawar	*Nil*	Health fair. Rain much wanted. Prices rising.
		General Remarks.—Slight rain in four districts. Smallpox in the Bhera and Shahpur tahsils of the Shahpur district. Fever in the Dera Ismail Khan City, health elsewhere good. *Rabi* prospects generally good. Prices rising in the Shahpur and Peshawar districts, falling in the Sialkot district, and stationary elsewhere.
Central Provinces— (Jan. 13th)		
Nagpur	*Nil*	Weather clear and cool. Prospects good; *kharif* harvest in progress. Fever and cattle-disease in places. Prices stationary.
Jubbulpore	*Nil*	Weather slightly cloudy and chilly. Crops excellent. Fever prevalent. Prices steady.
Saugor (Jan. 12th)	*Nil*	Weather cloudy. Prospects good. Health fair. Prices stationary.
Seoni	*Nil*	Weather cloudy. Prospects good; threshing of rice in progress. Fever decreasing. Prices steady.
Hoshangabad	*Nil*	Weather occasionally cloudy. Prospects and health good; slight cattle-disease. Prices slightly risen.
Khandwa	*Nil*	Weather slightly cloudy and chilly. *Rabi* crops progressing. Health good. Prices steady.
Raipur	*Nil*	Weather cold and clear. *Kharif* being harvested; *rabi* crops good; linseed a little damaged by insects. Health good; slight cattle-disease. Prices stationary.
Sambalpur (Jan. 9th)	*Nil*	Weather cold. *Kharif* harvest and sugarcane pressing in progress. Health good; cattle-disease in places. Prices slightly risen.
		General Remarks.—Weather cold and slightly cloudy. Prospects generally favourable; *kharif* harvest in progress. Fever and cattle disease in places. Prices steady.
British Burma— (Jan. 13th)		
Akyab (Jan. 9th)	. . . .	Public health and health of cattle good. Reaping nearly finished.
Bassein	. . . .	Public health good; slight cattle-disease in parts of district. Reaping everywhere progressing favourably.
Rangoon	. . . .	Public health good; two fatal cases of cholera. Supplies of paddy are arriving in large quantities.
Amherst (Moulmein)	. . . .	Public health and health of cattle good.
Tavoy	. . . .	Public health and health of cattle good. Gathering and harvesting in progress.
Pegu	. . . .	Public health and health of cattle good. Reaping completed in parts.
Henzada	. . . .	Slight cholera in one township; cattle healthy. Reaping completed.
Prome	. . . .	Slight cholera; cattle healthy. Crops reported bad in some parts, and reaping may be said to have been finished.
Toungoo	. . . .	Public health and health of cattle good. Reaping progressing.
Thayetmyo	. . . .	Public health and health of cattle good. Reaping finished.
		General Remarks.—Public health and health of cattle good; slight cholera and slight cattle-disease in four districts. Reaping nearly completed.
Assam—(Jan. 13th)		
Gauhati	*Nil*	Weather seasonable. Public health fair. Reaping of *sali* nearly finished; gathering of *matikalai* and *mungh* finished. Cattle-disease reported from two mouzahs.
Sylhet	*Nil*	Insects done injury to mustard and linseed in South Sylhet, otherwise state and prospects good. Cholera still reported from the interior.
Cachar	*Nil*	Weather cold. Reaping of *sali* and *asra* crops progerssing. Common rice 16 seers per rupee. General health good.
Dibrugarh	*Nil*	Weather seasonable. Reaping of *sali* crop nearly finished; *matikalai* being gathered. District healthy.
Mysore and Coorg— (Jan. 13th)		
Bangalore	*Nil*	Crops generally in good condition, but in parts of Tumkur district they are reported to be suffering from want of moisture; prospects favourable. Public health good; cattle-disease continues in parts of Kolar district.
Mysore	*Nil*	No material change in prices.
Mercara	*Nil*	Harvesting of rice and picking of coffee continue, and price of food grains slightly fallen; prospects of season and public health good.
Berar and Hyderabad— (January 13th)		
Amraoti	*Nil*	Weather cloudy. *Jowari* threshing in progress; *rabi* in good condition. Wheat 22 and *jowari* 26 seers per rupee.
Akola	*Nil*	Cotton picking and *jowari* threshing continue; *rabi* prospects good.
Hyderabad (Jan. 14th)	*Nil*	*Rabi* crops progressing; sowing of *tabi* crops continues; fever and ague prevalent in many places. Prices—wheat $14\frac{3}{4}$, coarse rice $12\frac{1}{8}$, white *juar* 20, yellow *juar* $23\frac{3}{4}$, and *tur* 17 seers per current sicca rupee.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Central India States—		
(Jan 13th)		
Indore (Jan. 14th)	*Nil*	Weather cool and cloudy. Health good. Prices steady.
Morar (Gwalior) . .	*Nil*	Health and prospects good. Weather seasonable.
Sutna . . .	*Nil*	Health and prospects good
Neemuch . . .	*Nil*	Weather cloudy Crops doing well. Health good.
Goona . . .	·31	Health and prospects good.
Agar . . .	03	Health and opium prospects good.
Sehore . . .	*Nil*	Weather cool Crops and health good.
Nowgong . . .	·07	Total rainfall 44 54.
Rajputana—(Jan 13th)		
Abu (Jan. 13th)	*Nil*	Weather cloudy with cold winds
Sirohi („ 11th)	*Nil*	Tanks drying; wells good. Health and crops good. Weather fine and overclouded in the mornings
Marwar („ 9th)	*Nil*	Tanks almost full Fever and smallpox still prevail *Rabi* in good condition. Winds sharp and variable, generally from the east. Prices stationary.
Kherwara („ 11th)	*Nil*	Tanks and wells decreasing. Irrigated crops good Health generally good, but pneumonia still prevalent. Prices steady Weather warm and cloudy.
Meywar („ „)	*Nil*	Tanks and wells low. Crops average Health good Prices stationary. Weather seasonable.
Partabgarh („ 10th)	*Nil*	Health and crops good. Prices stationary. Weather clear and cold.
Jhallawar („ 8th)	General slight showers in many parts.	Weather cloudy. *Rabi* prospects good.
Kotah („ 9th)	Slight hail and rain in the north of the State on the 3rd.	Clouds since dispersed. Prices stationary.
Harowti („ 11th)	*Nil*	Weather occasionally cloudy. Crops progressing favourably. Health good
Ajmere („ 12th)	*Nil*	Weather cloudy. *Rabi* crops being irrigated. Fever and smallpox diminishing.
Jeypore („ „)	*Nil*	Weather slightly cloudy. Prospects favourable. Prices steady. Health good.
Ulwar („ „)	*Nil*	Health and prospects good. Weather cloudy.
Bikanir („ 9th)	*Nil*	Smallpox in Rattangarh; health otherwise good. Prices stationary. Weather clear and colder.
Nepal—(Jan. 7th)		
Khatmandu . .	*Nil*	

E. C. BUCK,

Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 8, Hastings Street. Calcutta.*

The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, WEDNESDAY, JANUARY 20, 1886.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 20th January 1886.

His Excellency the Viceroy and Governor-General will arrive in Calcutta on Thursday, the 21st January 1886, arriving at Howrah by a special train at 5-15 P.M., Calcutta time.

His Excellency's arrival will be private.

A Viceregal salute will be fired from the Ramparts of Fort William as His Excellency passes the Hooghly bridge.

The Commissioner of Police for the town of Calcutta, and the Commissioner and Magistrate of Howrah, will meet His Excellency at the Howrah Railway Station. No other Government officials are required to attend.

By Command,
H. COOPER, *Major*,
A.-D.-C.,
For *Military Secretary to the Viceroy.*

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 6, Hastings Street, Calcutta.*

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 4.] CALCUTTA, SATURDAY, JANUARY 23, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

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A.-D.-C.,

For *Military Secretary to the Viceroy.*

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 22nd January, 1886.

No. 1.—In supersession of Notification No. 25, dated the 11th December, 1885, Mr. S. Harvey James is appointed to officiate as Secretary to the Government of India in the Legislative Department during the absence on deputation of Mr. D. Fitzpatrick or until further orders.

A. B. WILSON, *Registrar,*

for *Secretary to the Government of India.*

HOME DEPARTMENT.

NOTIFICATIONS—PUBLIC.

Calcutta, the 20th January 1886.

No. 76.—His Excellency the Governor-General is pleased to confer the privilege of private entrée to Government House upon Maharaja Ravneswar Prashad Singh, Bahadur, of Gidhaur.

ESTABLISHMENTS.

The 20th January 1886.

No. 20.—Mr. O. G. R. McWilliam is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 12th September 1885.

MEDICAL.

The 20th January 1886.

No. 29.—The services of Surgeon R. J. Polden, M.B., Acting Medical Officer, Punjab Northern State Railway, are placed temporarily at the disposal of the Government of Bengal.

No. 35.—APPOINTMENT.—Surgeon G. F. A. Harris, Officiating Joint Medical Officer of Simla, is confirmed in that appointment, with effect from the 1st January 1886, *vice* Surgeon-Major R. Power, retired.

The 22nd January 1886.

No. 38.—Surgeon-Major B. Franklin, Joint Civil Surgeon of Simla, obtained 35 days' privilege leave, with effect from the 20th November, 1885

JUDICIAL.

The 16th January 1886.

No. 81.—The Honorable L. R. Tottenham, C.S., a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for seven months, with effect from the 1st March 1886, or from any subsequent date on which he may avail himself of it.

The 22nd January 1886.

No. 96.—The Honorable J. F. Norris, Q.C., a Judge of the High Court of Judicature at Fort William in Bengal, resumed his seat on the Bench of the High Court on the forenoon of the 18th instant.

PORT BLAIR.

The 20th January 1886.

No. 75.—Lieutenant-Colonel R. J. Wimberley, Deputy Superintendent of Port Blair and the Nicobars, has obtained privilege leave for two months and eighteen days, with effect from the 20th March 1886, or from any subsequent date on which he may avail himself of it.

A. MACKENZIE,

Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—(SURVEYS).

Calcutta, the 22nd January, 1886.

No. 72.—12-5*S*.—The services of Major A. W. Baird, R.E., Deputy Superintendent, Survey of India Department, are placed at the disposal of the Department of Finance and Commerce, with effect from the 6th February, 1886.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—INTERNAL.

Fort William, the 20th January, 1886.

No. 226 *I*.—In Foreign Department Notification, No. 2 I., dated the 1st January, 1886, for the word "Mandasi," read "Mandasa."

EXTERNAL.

The 21st January, 1886.

No. 150*E*.—Pandit Suraj Kaul, Extra Assistant Commissioner at Quetta, has been placed on special duty in connection with the return of a party from the Afghan Boundary Commission, with effect from the date he may give over charge of his present duties.

Diwan Ganput Rai, Native Assistant to the Governor-General's Agent in Baluchistan, is appointed to officiate as Extra Assistant Commissioner at Quetta, during the absence on special duty of Pandit Suraj Kaul, or until further orders, with effect from the date he may assume charge of the appointment.

This Notification cancels Foreign Department Notification, No. 1863 E., dated the 10th December, 1885.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 19th January 1886.

No. 296.

No. 148.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

December 1885. (Lakhs of Rupees)

[For the explanation of these heads, see *Gazette of India*, dated 22nd December 1883, Part I, page 497.]	In December.		To end of December.		Whole year.	
	1885-86.	1884-85.	1885-86.	1884-85.	Budget, 1885-86.	Actuals Preliminar 1884-85.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,16	2,19	12,18	12,08	22,86	22,24
Opium	75	71	6,58	6,48	9,03	8,82
Salt	49	55	4,59	4,73	6,40	6,50
Stamps	29	31	2,67	2,65	3,63	3,61
Excise	33	34	3,04	2,95	4,07	4,01
Provincial Rates	34	32	1,81	1,74	2,86	2,79
Customs	7	6	74	62	1,18	1,03
Assessed Taxes	1	1	47	47	51	51
Forest (Madras and Bombay only)	3	3	20	19	41	30
Registration	2	2	23	21	28	29
Tributes from Native States	2	2	28	28	69	70
Other Civil Revenue	22	26	2,11	2,07	3,10	2,93
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	4,73	4,82	34,90	34,47	55,02	53,73
Civil Expenditure.						
Interest on Ordinary Debt and that on Productive Public Works	— 13	— 11	— 2,84	— 2,82	— 3,80	— 3,78
Opium	— 2	— 3	— 2,80	— 2,70	— 2,47	— 2,97
Exchange on transactions with London	— 40	— 28	— 1,87	— 1,98	— 3,74	— 3,37
Other Civil Expenditure	— 1,56	— 1,57	— 14,91	— 14,44	— 21,88	— 20,28
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 2,11	— 1,99	— 22,42	— 21,94	— 31,89	— 30,40
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more,—Receipts less, than issues)	+ 1	...	+ 32	+ 44	+ 46	+ 57
Forest, Telegraph, Marine (Net as above)	— 5	— 2	— 34	— 15	— 10	— 25
Guaranteed and subsidized Railways (Net as above)	+ 37	+ 38	+ 3,72	+ 3,31	+ 4,42	+ 4,79
Do. Repayment of surplus profits, &c.	...	— 1	— 41	— 43	— 43	— 46
Military Receipts	+ 5	+ 9	+ 67	+ 51	+ 90	+ 81
Military issues	— 1,18	— 97	— 11,15	— 8,81	— 12,53	— 12,31
Public Works Department—						
State Railways Receipts	+ 30	+ 30	+ 2,60	+ 2,41	— 2,44	+ 3,42
" " Issues	— 39	— 45	— 4,08	— 4,02		— 5,84
East Indian Railway Receipts	+ 34	+ 35	+ 3,08	+ 2,83	+ 2,46	+ 3,92
" " " Issues	— 11	— 11	— 1,05	— 1,11		— 1,43
Ordinary Branches Receipts	+ 10	+ 13	+ 1,02	+ 1,20	— 5,26	+ 1,83
" " Issues	— 56	— 54	— 5,27	— 4,83		— 7,17
TOTAL NON-CIVIL DEPARTMENTS	— 1,12	— 85	— 10,89	— 8,65	— 12,52	— 12,12
Civil Debt and Remittance Transactions.						
Permanent Debt (Net: + Receipts more,—Receipts less, than payments)	...	...	— 6	— 2	— 2	— 1
Mint Certificates and Bullion Advances (Net as above)	— 14	— 13	+ 10	+ 23	+ 5	+ 18
Council Bills paid (including Telegraphic) at R10 per £	— 1,24	— 83	— 6,49	— 7,95	— 13,77	— 12,69
Other Debt heads (Net as above)	...	— 13	+ 39	+ 66	+ 1,42	+ 65
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 1,38	— 1,09	— 6,06	— 7,08	— 12,32	— 11,87
GRAND TOTAL RECEIPTS AND ISSUES	+ 12	+ 89	— 4,47	— 3,20	— 1,71	— 66
Opening Cash Balance in Treasuries and Presidency Banks	7,95	9,11	12,54	13,20	11,92	13,20
Closing Cash Balance in Treasuries and Presidency Banks	8,07	10,00	8,07	10,00	10,21	12,54

SEPARATE REVENUE.

STAMPS.

JUDICIAL, &c.

EXEMPTIONS, &c.

The 21st January 1886.

No. 310.

In exercise of the powers conferred by section 35 of the Court-fees Act VII of 1870, and in supersession of the notifications noted on the margin, the Governor General in Council is pleased to remit the fees payable under the said Act on the following documents, namely :—

Home Department	Notification,	No. 1683,	dated	18th September	1870.
Finl.	"	"	" 2520,	" 5th April	1872.
Finl.	"	"	" 7317,	" 18th December	1874.
Home	"	"	" 1443,	" 2nd November	1883.

(1) Copy of a charge framed under section 210 of the Code of Criminal Procedure; 1882, or of a translation thereof, when the copy is given to an accused person.

(2) Copy of the evidence of supplementary witnesses after commitment, when the copy is given under section 219 of the said Code to an accused person.

(3) Copy or translation of a judgment in a case other than a summons-case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said Code to an accused person.

(4) Copy or translation of a judgment in a summons-case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail.

(5) Copy of an order of maintenance when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid.

(6) Copy furnished to any person affected by a judgment or order passed by a Criminal Court of the Judge's charge to the jury, or of any order, deposition, or other part of the record, when the copy is not a copy which may be granted under any preceding clause of this notification without the payment of a Court-fee, but is a copy which, on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment.

(7) Copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court.

(8) Copies of all documents which any such advocate, pleader or other person is required to take, in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings.

(9) Copies of judgments or depositions required by officers of the Police Department in the course of their duties.

SEPARATE REVENUE.

SEA CUSTOMS.

The 21st January 1886.

No. 17 S.—In exercise of the powers conferred by Section 23 of the Sea Customs Act, VIII of 1878, the Governor-General in Council is pleased to sanction the remission of customs duty on Morris' tubes and patent ammunition when imported by Officers Commanding Volunteer Corps for the instruction of their men.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 22nd January, 1886.

APPOINTMENTS.

No. 40.—PUNJAB FRONTIER FORCE—

1st Punjab Cavalry.

Lieutenant D. G. L. Shaw, Officiating Squadron Officer, to be Squadron Officer, *vice* Captain E. Lloyd, seconded. Dated 13th November, 1885.

No. 41.—NATIVE ARMY—

17th Bengal Cavalry.

The following direct appointments are made, with effect from the 9th January, 1886 :—

Ghulam Hussein Khan, to be Jemadar.

Mahomed Osman Khan, to be Jemadar.

No. 42.—VOLUNTEER CORPS—

Administrative Battalion, Presidency Volunteers and Calcutta Volunteer Rifle Corps.

Lieutenant A. A. Barrett, Wing Officer, 5th Goorkha Regiment, to be Adjutant, *vice* Captain Channer, resigned Dated 15th December, 1885.

FURLOUGH AND LEAVE.

No. 43.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Lieutenant-Colonel C. N. Hodgson, General List, Infantry, Wing Commander and 2nd-in-Command, 32nd Bengal Infantry, (p. a.) for two years, under rule IX of the regulations of 1868.

Major and Brevet-Colonel J. H. Broome, General List, Infantry, Squadron Commander and 2nd-in-Command, 2nd Punjab Cavalry, (p. a.) for 342 days, under rule VIII, clause 2, of the regulations of 1868.

Major G. W. Rogers, Bengal S. C., Wing Commander, 4th Goorkha Regiment, Deputy Assistant-Adjutant-General for Musketry, (p. a.) for one year, under rule IX of the regulations of 1868.

Major J. A. Armstrong, R. E., Superintending Engineer, 3rd class, Public Works Department, Punjab, (p. a.) for one year and nine days, under rule IX of the regulations of 1868.

Lieutenant G. W. B. Swiney, Bengal S. C., Wing Officer and Quartermaster, 2nd Sikh Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Lieutenant J W. B. Meade, Bengal S. C., Squadron Officer and Adjutant, 3rd Cavalry, Hyderabad Contingent, (p a.) for 128 days, as residuary furlough, under rule I of the regulations of 1875.

Lieutenant W. Thuillier, Bengal S. C., Wing Officer, 21st Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon-Major C. F. Oldham, 1st Goorkha Regiment, (u. p. a.) for 121 days, under rule XI of the regulations of 1868.

Surgeon-Major A. G. Grant, M.B., 16th Bengal Infantry, (u. p. a.) for 182 days, under rule XI of the regulations of 1868.

Surgeon-Major F. A. Smyth, 27th Bengal Infantry, (p. a.) for one year and 243 days, under rule IX of the regulations of 1868

Surgeon-Major W. Duncan, M. B., 10th Bengal Infantry, (p. a.) for one year and 215 days, under rule IX of the regulations of 1868.

Surgeon W. A. Mawson, 14th Bengal Lancers, (p. a) for one year, under rule I of the regulations of 1875.

Surgeon G. S. Griffiths, 32nd Bengal Infantry, (p a.) for one year, under rule I of the regulations of 1875.

Surgeon A. W. MacKenzie, 5th Punjab Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon G. Shewan, M.B., (p. a.) for one year, under rule I of the regulations of 1875.

No. 44.—Major G. W. Beresford, Bengal S. C., Wing Commander and 2nd-in-Command, 43rd Bengal Infantry, is granted furlough in and out of India (p. a.) for one year and 227 days, under rule VIII, clause 2, of the regulations of 1868, with effect from the 9th November, 1885. (This cancels the furlough allowed him in G. G. O. No. 571 of 1885).

No. 45.—In G. G. O. No. 33 of 1886, *for* "Lieutenant-Colonel W. Barrow," *read* "Lieutenant-Colonel W. Barron."

No. 46.—Sub-Conductor J. Adams, Supervisor, 1st grade, Public Works Department, Rajputana, is granted leave within Indian limits for 90 days, under rule X of the regulations of 1875, with effect from the 14th October, 1885.

No. 47.—Captain C. W. Young, Bengal S. C., has been granted an extension of furlough (m. c.) for 48 days by the Secretary of State for India.

LONDON GAZETTE.

No. 48.—The following extracts are published for general information :—

"London Gazette," dated the 15th December, 1885, page 6070.

"India Office, 15th December, 1885.

THE Queen has approved of the following Promotions and Alterations of Rank among the Officers of the Staff Corps and Indian Military Forces made by the Governments in India —

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Robert Parry Nisbet, C.I.E. Dated 12th October, 1885.

Major Charles Henry Tilson Marshall. Dated 12th October, 1885.

To be Major.

Captain Edward Law Durand Dated 10th October, 1885.

To be Captain.

Lieutenant Clarence Henry Hayes. Dated 1st October, 1885.

BENGAL CAVALRY.

To be Lieutenant-Colonels.

Major Richard Tickell Montgomery Lang. Dated 12th October, 1885.

Major George Woodward Willock. Dated 20th October, 1885.

BENGAL INFANTRY.

To be Lieutenant-Colonels.

Major Arthur Plantagenet Broome. Dated 12th October, 1885.

Major Samuel Brown Home. Dated 12th October, 1885.

Major Alfred Thornton Davis. Dated 20th October, 1885.

BENGAL MEDICAL ESTABLISHMENT.

Surgeons to be Surgeons-Major. Dated 30th September, 1885:—

Alexander John Willcocks, M.D.

Timothy Moloney, M.D.

Charles Washington Shirley Deakin.

Henry Kellock McKay.

Frederick Robert Swaine, M.D.

ERRATUM.—In the List of Lieutenants of the Bengal Staff Corps promoted to Captain in the London Gazette of 17th November, 1885, for Philip Picot read *Henry* Philip Picot."

"London Gazette," dated the 18th December, 1885, pages 6142 and 6143.

"India Office, 18th December, 1885.

THE Queen has approved of the following Admissions to the Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant George Cortlandt Childe Shakespear, from the Royal Irish Fusiliers. Dated 28th August, 1883, but to rank from 11th September, 1876.

Lieutenant Edward Uvedale Marrett, from the Royal Artillery. Dated 17th January, 1884, but to rank from 31st January, 1878.

Lieutenant George Herbert Weller, from the Leinster Regiment. Dated 24th November, 1883, but to rank from 5th May, 1880.

Lieutenant Stanley Charles Gough, from the Hampshire Regiment. Dated 27th October, 1882, but to rank from 1st July, 1881.

Lieutenant Charles Bertram Templer, from the Scottish Rifles. Dated 28th April, 1884, but to rank from 1st July, 1881.

Lieutenant George Arthur Cookson, from the Scottish Rifles. Dated 26th January, 1884, but to rank from 1st July, 1881.

The undermentioned Officers have been granted a step of honorary rank on retirement:—

To be Colonel.

Lieutenant-Colonel Francis Randolph Trevor, of the Madras Staff Corps. Dated 9th October, 1885.

To be Lieutenant-Colonel.

Major William Patrick Oliphant Boulderson, of the Madras Staff Corps. Dated 20th November, 1885.

To be Deputy Surgeon-General.

Brigade-Surgeon Robert Rouse, of the Bengal Army. Dated 1st September, 1885.

To be Brigade-Surgeon.

Surgeon-Major George Grant, of the Bengal Army. Dated 30th October, 1885."

"London Gazette," dated the 22nd December, 1885, page 6193.

"WAR OFFICE, PALL MALL,
22nd December, 1885.

MEMORANDA.

* * * * *

The undermentioned Lieutenant-Colonels to be Colonels:—

Reginald Bythell, Bombay Staff Corps. Dated 2nd October, 1885.

Charles Aylmer Liardet, Madras Staff Corps. Dated 4th October, 1885.

Henry George Saunders, Bengal Staff Corps. Dated 20th October, 1885.

Charles O'Loughlin L. Prendergast, Bengal Staff Corps. Dated 23rd October, 1885."

PROMOTIONS.

No. 49.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel Frederick Charles St. John, Madras S. C.,—20th January, 1886.

BENGAL STAFF CORPS.

To be Major.

Captain and Brevet Lieutenant-Colonel John Biddulph,—22nd October, 1885.

BENGAL ARMY.

To be Lieutenant-Colonels.

Major James Nisbet Steel, General List, Infantry,—20th January, 1886.

Major Major Henry Court, General List, Cavalry,—20th January, 1886.

No. 50.—COLONEL'S ALLOWANCE—

Colonel Charles Vernon Jenkins, Bengal S. C. is admitted to the Colonel's allowance,—20th January, 1886.

No. 51.—COMMISSARIAT DEPARTMENT—

Supernumerary Deputy Commissary and Honorary Captain John Henry Sharpe, to be absorbed in that grade.

Deputy Assistant Commissaries and Honorary Lieutenants Terence O'Brien and William Powell, to be Assistant Commissaries.

Conductors Alfred Broom Cross and William Alexander Murison, to be Deputy Assistant Commissaries.

Supernumerary Conductor Edward Wadsworth, to be absorbed in that grade.

Sub-Conductor Charles Lightening, to be Conductor.

Sergeants Edmund Thomas Chase and Henry Rogers, to be Sub-Conductors.

With effect from the 7th August, 1885, on augmentation.

No. 52.—ORDNANCE DEPARTMENT—

The undermentioned Sub-Conductors, on probation, are confirmed in their present grade, with effect from the dates specified :—

Thomas Howard	1st April, 1884.
Ebenezer Johnson	9th April, 1884.
Alexander Sandilands	10th April, 1884.
Thomas John Scott	6th May, 1884.
Patrick Halpin	7th June, 1884.
Harry Phillips	2nd July, 1884.
Ernest Newby	22nd September, 1884.
Walter William Powell	24th October, 1884.

No. 53.—PUBLIC WORKS DEPARTMENT—

Honorary Lieutenant and Deputy Assistant Commissary John O'Farrell, to be Assistant Commissary, *vice* Honorary Lieutenant and Assistant Commissary James FitzGibbon, retired, with effect from 4th December, 1885.

Conductor William Man, to be Deputy Assistant Commissary, *vice* Honorary Lieutenant and Deputy Assistant Commissary John O'Farrell, promoted.

Sub-Conductor Robert Straughan, to be Conductor, *vice* Robert Miller, deceased, with effect from 28th November, 1885.

Sergeant Mallock Hanley, to be Sub-Conductor, *vice* Robert Straughan, promoted, with effect from 28th November, 1885.

Sub-Conductor Patrick Collins, to be Conductor, *vice* William Man, promoted, with effect from 4th December, 1885.

Sergeants Joe Shepherd Old and David Kirk, to be Sub-Conductors, *Supernumerary*, with effect from 4th December, 1885.

Sergeant John Bell, to be Sub-Conductor, *vice* Patrick Collins, promoted, with effect from the 4th December, 1885.

No. 54.—NATIVE ARMY—

2nd Goorkha Regiment.

Jemadar Chait Singh Thappa, to be Subadar, Havildar Chamooh Thappa to be Jemadar, *vice* Subadar Surrupjeet Doorah, invalided, with effect from the 1st November, 1885.

No. 55.—VOLUNTEER CORPS—

East Indian Railway Volunteer Corps.

Lieutenant William Drysdale, to be Captain, *vice* J. C. Kertlant, deceased.

Volunteer Hugh Arbuthnott, to be Lieutenant, *vice* Lieutenant W. Drysdale, promoted.

Volunteer John Dun Boylan, to be Lieutenant, *vice* Lieutenant S. Carrington, resigned.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 22nd January, 1886.

Statement of Deposits on account of Estates from the 16th to the 22nd January, 1886.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
John Moore*	Private	European Invalid Battalion.	21st February, 1878.	Will left	291 11 10	...	...

* *Children—*
Mrs. Julia Laine
Mr. J P. Moore.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 19th January 1886.

No. 12.—The services of Mr. J. E. Dallas, Executive Engineer, 4th Grade, *temporary rank*, State Railways, are temporarily placed at the disposal of the Foreign Department for employment in the Chhattarpur State.

The 21st January 1886.

No. 13.—The services of Lieutenant J. R. L. Macdonald, R.E., Assistant Engineer, 2nd Grade, State Railways, are temporarily placed at the disposal of the Military Department.

No. 14.—The Governor General in Council is pleased to order the following promotions and reversions among the Executive and Assistant Engineers attached to the several Local Administrations, with effect from the dates specified :—

Names.	From	To	With effect from	Nature of promotion.
Capper, Lieutenant J., R.E.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	8th May 1885	Permanent.
Litster, D. M	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	31st July 1885	Temporary.
Sprenger, A.	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	4th August 1885	Permanent.
Rollo, J. T.	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	4th August 1885	Permanent.
Lilley, A R.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	4th August 1885	Permanent.
Gilbert, W. R.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade	4th August 1885	Permanent.
Scobie, M. J.	Executive Engineer, 4th grade, *temporary rank.*	Executive Engineer, 4th grade	4th August 1885	Sub. *pro tem.*
Tickell, R. H.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	4th August 1885	Permanent
Harriott, G. M.	Executive Engineer, 4th grade, *temporary rank.*	Assistant Engineer, 1st grade	23rd August 1885.	
Foy, E. G.	Executive Engineer, 4th grade, *temporary rank.*	Assistant Engineer, 1st grade	29th October 1885	
Bhagat Singh	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade	31st October 1885	Permanent.
White, G. G.	Executive Engineer, 4th grade, *temporary rank.*	Executive Engineer, 4th grade	31st October 1885	Sub. *pro tem.*
Foy, E. G.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	31st October 1885	Temporary.
Litster, D M.	Executive Engineer, 4th grade, *temporary rank.*	Assistant Engineer, 1st grade	12th November 1885.	
Harriott, G. M.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	10th December 1885.	Temporary.
Richard, H. J.	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	1st January 1886.	Sub. *pro tem.*
Nelson, R. E.	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	1st January 1886	Sub. *pro tem.*
Newton, W. G.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	1st January 1886	Sub. *pro tem.*
Algie, W.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	1st January 1886	Sub. *pro tem.*
Rumsby, E. J.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	1st January 1886	Sub. *pro tem.*
Harriott, G. M.	Executive Engineer, 4th grade, *temporary rank.*	Assistant Engineer, 1st grade	1st January 1886	...

The 22nd January 1886.

No. 15.—Mr. T. R. Wynne, Executive Engineer, 3rd grade, sub. *pro tem.*, State Railways, is appointed Officiating Deputy Consulting Engineer for Guaranteed Railways, Bombay.

No. 16.—In continuation of Public Works Department Notification No 224, dated 24th August 1885, the following sanction by the Right Hon'ble the Secretary of State, from Productive Public Works funds, is published for general information. This sanction is in supersession of that conveyed in Despatch No 13 P. W. of 24th February 1876, published in the *Gazette of India* under Notification No. 11, dated 14th January 1885 :—

	Sanction by Secretary of State.		Sanction as subsequently revised by Government of India.		Despatch of Secretary of State conveying sanction to classification of work as Productive Public Works.		Remarks.
	Direct outlay.	Indirect charges.	Direct outlay.	Indirect charges.	No.	Date.	
North-Western Provinces and Oudh.	R	R	R	R			
Agra Canal	87,16 697	7,38,414			53 P. W.	Dec. 10, 1885	

No. 17.—In continuation of Public Works Department Notification No. 16, dated 22nd January 1886, the following sanction by the Right Honorable the Secretary of State is published for general information. This sanction is in supersession of that conveyed in Despatch No. 48-P. W., dated 30th November 1880, and published in the *Gazette of India* under Notification No. 11, dated 14th January 1885 :—

	Sanction by Secretary of State.		Sanction as subsequently revised by Government of India.		Despatch of Secretary of State conveying sanction.		Remarks.
	Direct outlay.	Indirect charges.	Direct outlay.	Indirect charges.	No.	Date.	
Bombay.							
Kadwa River Works	6,91,891	33,526	...		51 P. W.	Dec. 3, 1885	The outlay on this project up to 31st March 1885, has been debited to the Productive Public Works Grants, but all further expenditure must be met from Grants from Revenue.

No. 18.—The services of Mr. B. W. Cantopher, Executive Engineer, 3rd grade, sub. *pro tem.*, Bengal, temporarily employed on State Railways, are transferred from the Establishment under the Government of Bengal, to that under the Chief Commissioner, Assam.

No. 19.—Addendum to Public Works Department Notification No. 40, dated 29th January 1885 :—

Captain G. F. Wilson, R.E., Executive Engineer, 4th grade, State Railways, is promoted to Executive Engineer, 3rd grade, sub. *pro tem.*

TELEGRAPH.

The 16th January 1886.

No. 11.—The following officiating promotions are made in the Indian Telegraph Department, with effect from the dates and for the periods specified :—

Names.	From	To	Period.
Mr. S. P. W. V. Luke, C.I.E. .	Superintendent, 3rd Grade. .	Officiating 2nd Grade Superintendent.	From 3rd January 1886 till further orders.
Mr. F. G. Maclean . . .	Superintendent, 4th Grade. .	Officiating 3rd Grade Superintendent.	From 4th December 1885 to 2nd January 1886, inclusive.
Mr. C. P. Landon . . .	Superintendent, 4th Grade. .	Officiating 3rd Grade Superintendent.	From 3rd January 1886 till further orders.
Mr. M. J. Brind	Assistant Superintendent, 1st Grade.	Officiating 4th Grade Superintendent.	From 4th December 1885 till further orders.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 23, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

	R	a.	p.
Subscription for *Gazette* and Supplement per annum	15	0	0
Postage	5	8	0
Subscription for Supplement only	6	0	0
Postage	3	0	0
For a single copy of the *Gazette*	0	8	0
For a single copy of the Supplement	0	4	0

Postage on single copies varies according to weight.

Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

SURVEY OF INDIA—TRIGONOMETRICAL BRANCH.

NOTIFICATION.

The 15th January 1886.

No. 1.—Mr. L. H. Clarke, Surveyor, 2nd Grade, is granted privilege leave for two months and twenty-two days, under the provisions of Section 138, Chapter X, of the Civil Leave Code, with effect from the forenoon of the 20th January 1886.

C. T. HAIG, *Colonel, R.E.*,
Offg. Depy. Surveyor General,
In charge, Trigonometrical Surveys.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.—ESTABLISHMENT.

Simla, the 16th January 1886.

No. 1.—Mr. C. E. Ross, Assistant Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, Bengal, is transferred to the Office of the Examiner of Accounts, Sind-Pishin and Bolan State Railways.

A. FILGATE, *Lieut.-Colonel, R.E.,*
Accountant General.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 13th January 1886.

No. 146.—Major the Earl of Lauderdale, on return from furlough, received charge from Lieutenant-Colonel A. W. Roberts of the Office of Political Agent and Superintendent of Charkhari, on the afternoon of the 18th December 1885, and made over charge to Major D. Robertson, Political Agent in Bundelkhand, on the afternoon of the 31st idem, in accordance with Foreign Department No. 271 C., dated 15th December 1885.

By Order,

L. S. NEWMARCH,
for 1st Asst. Agent to the Govr. Genl. for Central India.

AGENT TO THE GOVERNOR GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 16th January 1886.

[illegible] Kumar Luchman Singh, Attaché [illegible] the Governor General in Raj[illegible] to duty on the forenoon of the [illegible] from the leave on medical cer[illegible] in this Office Notification [illegible] 8th December 1885.

By Order,

E. G. COLVIN,
for *1st Asst. Agent to the Govr. Genl., Rajputana.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 16th January 1886.

No. 40-390.—Assistant Surgeon Gopal Chandra Mookerjee, M.B., Beawar, is granted privilege leave for three months, with effect from the 20th January 1886, or such subsequent date as he may avail himself of the same.

No. 44-328 *V.*—Under Section 22, Act X of 1882 (Criminal Procedure Code), the Chief Commissioner is pleased to appoint Captain C. W. Ravenshaw, Assistant Commissioner, Merwara, to be a Justice of the Peace within and for the District of Ajmere-Merwara.

By Order,

E. G. COLVIN,
for *1st Asst. to the Agent to the Govr. Genl.*

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 13th January 1886.

No. 57.—Under the provisions of Section 12 of the Code of Criminal Procedure, Mr. S. Abdool Rahaman, Chief Clerk in the Court of the Civil and Sessions Judge of the Civil and Military Station of Bangalore, is appointed to be a Magistrate of the 2nd Class, sub. *pro tem.*, in the Civil and Military Station of Bangalore, and to exercise the ordinary powers conferred on Magistrates of that class by Sections 36 and 37 and described in Schedules III and IV.

By Order,

J. H. NEWILL, *Major,*
Assistant to the Resident.

Statement of Silver Balance in the Calcutta Mint for the week ending 20th January 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 13th January 1886 . .	4,24,144	
Value of Government silver in the Mint on the same date .	17,76,457	22,00,601
ADD—		
Silver received by the Mint during the week on account of the Currency Department	11,98,091	
Ditto ditto Government	...	11,98,091
		33,98,692
DEDUCT—		
New coin paid to Reserve Treasury during the week .	11,00,000	
Petty items issued for miscellaneous purposes . . .	...	11,00,000
Balance on the evening of the 20th January 1886 . .	...	22,98,692
The Balance comprises—		
Silver held on account of the Currency Department .	5,14,126	
Ditto ditto Government	17,84,566	22,98,692
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	11,04,625	
Ditto ditto Government	...	11,04,625

R. V. RIDDELL, *Major, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 21st January 1886.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th January 1886.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 31st December 1885 .	54,100	13,70,027	27,53,000	2,19,84,000	91,56,100	2,54,59,300	2,31,99,200	8,39,21,627	44,14,000	78,46,900	9,54,53,400	10,77,14,300	1,23,000	32,200	19,18,45,227
Add—															
Amount enfaced at Madras between 1st and 15th January 1886 . .	...	...	...	...	...	10,500	...	10,500	...	...	...	...	...	...	10,500
Amount enfaced at Bombay between 1st and 15th January 1886 . .	...	...	...	6,000	...	8,500	...	14,500	...	...	...	...	...	...	14,500
Amount enfaced at Calcutta between 1st and 15th January 1886 . .	...	2,560	...	25,000	...	91,400	...	1,18,960	5,000	1,000	11,000	17,000	...	...	1,35,960
	54,100	13,72,587	27,53,000	2,20,15,000	91,56,100	2,55,69,700	2,31,99,200	8,40,65,587	44,19,000	78,47,900	9,54,64,400	10,77,31,300	1,23,000	32,200	19,20,06,187
Deduct—															
Amount written off in the London Registers . .	...	...	...	16,000	5,000	1,12,700	20,600	1,54,300	...	31,000	27,500	58,500	...	...	2,12,800
Balance on 15th January 1886	54,100	13,72,587	27,53,000	2,19,99,000	91,51,100	2,54,57,000	2,31,78,600	8,39,11,287	44,19,000	78,16,900	9,54,36,900	10,76,72,800	1,23,000	32,200	19,17,93,387

NOTE.—From 9th June 1867 to 15th Nov. 1885 enfaced from India 5,167 lakhs, re-transferred from London 4,587 lakhs.

16th Nov. 1885 to 30th	"	"	"	5 "	"	"	16 "
Dec. " to 15th Dec.	"	"	"	6 "	"	"	9 "
" to 31st "	"	"	"	1 "	"	"	6 "
to 15th Jan. 1886	"	"	"	1 "	"	"	2 "
				5,180 lakhs.			4,620 lakhs.
				4,620 "			
Balance against India .				560 lakhs.			

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 16th January 1886.

R. HARDIE,
Secretary and Treasurer.

2 a 1

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October 1884).

Register Number.	DESCRIPTION.	Metal.	Value. R	a.	p.	Number available for sale.	REMARKS.
1	Coins of Maizz-ud-din Muhammad bin Sami: Obverse: Horseman with an indistinct Persian inscription probably "Muhammad." Reverse: Bull with a Hindi inscription "Shri Muhammad Sami."—Date about 1192 A.D.	Copper.	0	1 each	0	49	Found in the Fatehgarh District.
4	Old Hindu punched coins . .	Silver .	0	4 each	0	262	Found at Chaibassa in the Singbhoom District.
71 to 21	Coins of Pathan Sikandar Lodi A. H. 894—923 = A.D. 1488—1517.	Copper.	0	2 each	0	17	Found in the Gujrat District (Punjab).
22	Ditto with imperfect dates .	Do.	0	1 each	0	90	
23	Ditto „ illegible „ .	Do.	0	0	6 each	115	

R. V. RIDDELL, *Major, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 21st January 1886.

Statement of the Affairs of the Bank of Bengal for the half-year ended 31st December 1885.

LIABILITIES.	R	a.	p.
Capital paid-up	2,00,00,000	0	0
Reserve Fund	41,57,264	15	0
Public Deposits at Head Office . (R 56,61,922 4 8)	1,48,32,693	2	11
Public Deposits at Branches . (91,70,770 14 3)			
Other Deposits at Head Office and Branches	3,83,31,380	11	3
Bills payable on demand	4,17,022	6	2
Bank Post Bills, &c.	20,04,540	15	2
Sundries			
RUPEES .	7,97,42,902	2	6

ASSETS.	R	a.	p.
Government Securities . .	67,71,138	8	0
Other authorized Investments .	49,34,167	8	0
Loans on Government and other authorized Securities . .	72,59,546	15	11
Accounts of Credit on Government and other authorized Securities .	1,03,42,168	2	11
Bills discounted and purchased .	1,65,17,395	15	11
Balances with other Banks . .	4,94,5 5	12	5
Bullion	5,006	5	8
Dead Stock	11,36,865	11	10
Stamps	8,224	15	0
Sundries	10,24,636	9	1
	4,84,93,716	8	9
Cash and Currency Notes at Head Office . (R 1,16,94,550 8 0)	3,12,49,185	9	9
Cash and Currency Notes at Branch . (1,95,54,635 1 9)			
RUPEES .	7,97,42,902	2	6

By order of the Directors,

BANK OF BENGAL,
Calcutta, 19th January 1886.

J. GORDON,
Chief Acctt. & Depy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 4 per cent.

Percentage 56·2.

Statement of the Affairs of the Bank of Bengal for the week ending 19th January 1886.

LIABILITIES.	R	a.	p.		R	a.	p.
Capital paid-up				2,00,00,000	0	0	
Reserve Fund				41,56,764	15	0	
Public Deposits at Head Office	71,19,829	12	10	1,69,93,192	10	6	
Public Deposits at at Branches	98,73,362	13	8				
Other Deposits at Head Office and Branches				3,82,69,885	5	9	
Bank Post Bills, &c.				6,80,809	11	2	
Sundries				12,80,741	11	9	
RUPEES				8,13,81,394	6	2	

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				63,06,740	8	0
Other authorized Investments				47,31,643	12	0
Loans on Government and other authorized Securities				89,79,746	15	11
Accounts of Credit on Government and other authorized Securities				1,02,35,807	11	7
Bills discounted and purchased				1,69,12,920	0	10
Balances with other Banks				6,31,035	12	1
Bullion				4,821	3	9
Dead Stock				11,37,205	10	1
Stamps				7,350	1	0
Sundries				8,98,075	1	9
				4,98,45,346	13	0
Cash and Currency Notes at Head Office	1,13,70,663	2	9	3,15,36,047	6	2
Cash and Currency Notes at Branches	2,01,65,384	6	5			
RUPEES				8,13,81,394	6	2

By order of the Directors,

BANK OF BENGAL,
Calcutta, 21st January 1886.

J. GORDON,
Chief Acctt. & Dy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 4 per cent.
Percentage 55·1.

Report of a Deserter from the 2nd Battalion, Royal Lancaster Regiment of Foot, dated at Poona, this 16th day of January 1886.

Number, Rank, and Name, No. 11 Bde.—3245, Lance Corporal John Jones.
Age,—28 years 5 months.
Size,—5 feet 6 inches.
Colour of—
Complexion, fresh; Hair, brown; Eyes, brown.
Date of Desertion,—10th January 1886.
Place of Desertion,—Colaba, Bombay.
Date of Enlistment,—5th July 1880.
At what Place Enlisted,—Warrington, Lancashire.
Parish and County in which Born,—Plank-lane, Warrington, Lancashire.
Marks,—None.
Trade,—Bricklayer.
Coat or Jacket,— } Regimentals.
Waistcoat,— } Regimentals.
Breeches or Trowsers,— } Regimentals.
REMARKS,—Has been for the last eighteen months Instructor to the G. I. P. Railway Volunteers at Parel.
Under 6 years' service.

O. R. MIDDLETON, *Colonel,*
Lieut.-Col. Comdg. 2nd Battn., Royal Lancaster Regt.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATIONS.

Calcutta, the 13th January 1886.

No. 1.—The undermentioned Assistant Surgeons having passed the prescribed examination, are promoted to the next higher grade, with effect from the dates specified:—

Present rank.	Name.	Grade to which promoted.	With effect from
			1885.
3rd Grade	Chooneylall Doss	2nd Grade	1st Nov.
2nd "	Shibchunder Bhuttacharjee.	1st "	1st "
3rd "	Radhanath Bose	2nd "	1st "
3rd "	Doorga Das Bhuttacharjee.	2nd "	1st "
3rd "	Hari Charan Sen	2nd "	1st "

The 15th January 1886.

No. 2.—The services of 1st Grade Assistant Apothecary J. Dolby are placed at the disposal of the Lieutenant-Governor of Bengal, with effect from 1st November 1885

B. SIMPSON, M.D.,
Surgeon-General with the Govt. of India.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.—ESTABLISHMENT.

Calcutta, the 20th January 1886.

No. 5.—With reference to Public Works Department Notification No. 1, dated the 4th January 1886, Mr. T. Wood, Stock Verifier for State Railways, is posted to the Nagpur-Bengal State Railway.

F. S. STANTON, *Colonel, R.E.,*
Director-General of Railways.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value. R	Name of Claimant.
28	E 2—88324	500	Meean Agha Jan, Merchant, Mohalla Undershaher, Peshawar.
29	E 1—80854	1,000	Hakeem Fida Mohammed Khan, Physician and Ahlkar to His Highness the Maharaja of Cashmir and Jummoo, Camp Calcutta.

LAHORE,
The 16th January 1886.

WILLIAM H. DOBBIE,
for *Deputy Commissioner of Currency.*

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
47	B 86—31332	100	Soonderdass Anundass, Madras.
48	B 85—97113	100	Mr. D. J. S. deMenezes, Bhusaval.

FORT ST GEORGE,
The 11th January 1886.

W. T. PIERCY,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

CEMETERY NOTICE.

Notice is hereby given that the monuments over the undermentioned graves in the Old Cemetery, Disa, *viz.*:—

1859, Wife and child of Sergeant John Beasley, H. M.'s 33rd Regiment, Europeans,

1860, Private Joseph Joyce, H. M.'s 33rd Regiment, Europeans,

1850, Son of Reverend G. L. Allen,

1841, Daughter of Captain W. B Salmon,

1832, Son of Lieutenant Elder, European Regiment,

1840, Wife of Captain John Penney, 1st Bombay Light Cavalry,

1829, Wife of Apothecary Ferrier, 2nd Regiment, European Infantry,

1840, Daughter of Captain M. S. H. Lloyd, Queen's Royals,

1839, Major G. I. C. Paul, 3rd Regiment Light Cavalry,

1836, Lieutenant Bowen, H. M.'s 10th Regiment,

1840, Line Sergeant P. Kendall,

1849, Son of Mr. Sargon,

1839, Son of Lieutenant Blenkins, 6th Regiment, Native Infantry,

1828, Apothecary W. Atkins, 2nd European Regiment,

1828, Quarter Master Sergeant T. Sullevan, 2nd Europeans,

1828, Captain Stewart, 2nd Europeans,

1829, Wife of Sergeant Cox, 2nd Europeans,

1840, Captain Postans, 15th Regiment, Native Infantry,

1828, Ensign Donaldson, 2nd Europeans,

1843, Private Timothy Murphy, 2nd Queen's Royals,

1854, Son of O. C. T. Moor, 4th Troop, Horse Artillery,

need repairing, and persons interested in any one of them are requested to communicate with the Reverend the Chaplain of Disa and Abu, N. Gujarat.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 31st December 1885.

With effect from the 1st January 1886, parcels will be received at any Indian Post Office for transmission *viâ the United Kingdom* to Cape Town and all other places in Cape Colony, &c. *Natal* is not included in this exchange.

2. The rate of postage for parcels addressed to the Cape Colonies will be one rupee eight annas per pound.

3. The limit of weight for such parcels will be seven pounds.

4. The conditions as to size, contents, value, customs declarations and manner of posting generally, will be the same as those prescribed for parcels addressed to the United Kingdom and intended for delivery through the British Post Office.

L. G. WAIT,
Asst. Director General of the Post Office of India.

The 15th January 1886.

No. 13265.—Babu Wooma Churn Dass, Assistant Comptroller, Post Office, having been granted privilege leave for two months and nine days, availed himself of it, with effect from the afternoon of the 2nd January 1886.

The 19th January 1886.

No. 13462.—Mr. Rostomji Dinsha is appointed to be sub. *pro tem.* Superintendent and Examiner, Persian Gulf.

Mr. F. B. O'Shea, Personal Assistant to the Post Master General, Bombay, is appointed to officiate as 2nd Grade Superintendent.

Mr. Narayan Chimnaji, Superintendent, 4th Grade, Deccan Division, is appointed to officiate as 3rd Grade Superintendent.

Mr. Vinayak Kurnanand is appointed to officiate as 4th Grade Superintendent, and to be in charge of the Ahmednagar Division.

The 20th January 1886.

No. 13486.—Mr. E. deC. Williams, having been appointed to be Deputy Post Master General, Sind, assumed charge of his Office on the 22nd December 1885, before noon, from Mr. A. G. Faichnie, who was temporarily appointed to be Deputy Post Master General, Sind, where he took charge on the 28th November 1885, after noon.

No. 13488.—Mr. A. G. Faichnie resumed charge of his Office as Deputy Post Master General, Central Provinces, from Mr. W. J. Ham, who temporarily held charge of the Central Provinces Circle, in addition to his own office, as Deputy Post Master General, Central India, during Mr. Faichnie's deputation to Sind.

H. E. M. JAMES,
Depy. Director General of the Post Office of India.

Unclaimed letters held in the Calcutta General Post Office on 21st January 1886.

Bradshaw, W. J.	Hisner, Miss Julia E.	Money, A.
Brodie & Co.	Horrace Duncan.	Muir, Miss Clara.
Brown, J. J.	Laubolle, R.	Scott, H. & Co.
Cagg, L. B. M.	McLann, Mrs. H.	Sturner & Co
Crabbe, W.	Monies, W.	

Letters marked "Care of Post Office."

A. B.
Adams, Master T.
Anderson, Miss Wright
Anderson, Miss
Anlacke, L. A. C.
Atkinson, Mrs. T.
Atkinson, Thos.
A. S. 27.
B. L.
Bagge, W H.
Barclay, J. J T.
Barnett, Mrs. E.
Bateman, S. H.
Bennett, J B.
Biondi, Felecia.
Blunt, W. R.
Bogle, Miss.
Bracken, J. M.
Brown, Rev. J. J.
Bruce, T.
Brohton, Mrs. J.
Buck, E. J
Burke, Master W. T.
Cartland, Mrs. F.
Catter, A
Clark, James.
Clift, H W.
Crawhall, Hugh.
Crinall, John.
Derham, Henry.
"Dec."
Dodd, C. B. N.
E.
Easton, Percy H.
Edmonds, J.
Ellesland, A. S.
Ellis, Mrs. Jus.
Evezard, E.
Fedricks, F.
Finkler, Moritz.
Flinsch, Ferdinand.
Franklin, R. O.
Freise, C.
G. P O.
Gibbs, J.
Gilmour, Capt. D. C.
Goldberg, H.
Gordon, George.
Greenhill, E G.
Gusture, Esq.
Hay, Major E.
H H.
Heath, Mrs.
Henstrom, E. W.
His Highness Maharajah of Hutwa
Horsford, Mr.
Howe, Revd. R.
Hughes, Capt.
Hughes, J. Coleman.
Hughes, R J.
Irvine, Esq.
Jessie
Jones, F.
K P. M
Kirkbride, J
Kitchen, J R.
Leeds, W. H. A. St. J
Lowe, Mrs
MacDougall, D.
Mattin, Mrs.
Maud, J. P.
May, J. A.
Melville, A.
"Midas."
Murdock, Mrs.
Neil, D. N.
Noel, L A.
Norris, H.
Norton, F.
Owen, C J.
Page, George.
Palmer, Col. A. P.
Pollard, T. J.
Philips, Henry.
Phillips, W. G.
Pike, H R
Powell, W. G. N.
Rateaux, Calcraf.
Reece, Mrs. Annie.
Richards, H A.
Robinson, F. A.
Robinson, Miss C.
Robinson, W.
Rode, Capt. J.
Rodgers, J
Schmidt, Otto.
Scobell, S. W. T.
Scobell, Mrs.
Scott, C. E. C.
Scott, John.
Singleton, C. W.
Smith, F E., Mrs.
Smith, T. S.
Stamton, C.
Sternbergh, A.
Stevens, H. W.
Stuart, Miss.
Symons, W. S.
Talbot, Mrs. H. B.
Taylor, A. J.
Thiband, P T.
Thorpe, Sydney.
Thurman, W. A.
Tighe, James.
Tooms, Charles.
Towers, Mrs J
Transche, Hern. J. Von.
Tudor, T G.
Turner, H. G.
Tyrrell, David.
Uren, Capt. T.
Vab, Mrs.
Vere, Miss.
Vinall, J. N.
Walker, P. C.
Watson, G.
Webster, Fred.
Webster, T. E.
Whitworth, Henry.
Whimster, J
Williams, J. M.
Wilson, Mrs. Mark.
Wittelstraus, W.
Wright, Miss U.
X. X. A.

Registered Letters.

Cesare, Mon. F.
Fliess, Otto
Frazer, F. D.
Godfrey, Mr.
Harris, Ashley.
Kearney, Mrs. D. W.
Nilson, Mrs.
Sternbergh, M.
Zaff, Carl.

E. HUTTON,
Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 18th January 1886.

Adjutant, 69th Regt.
Blessley, Miss
Bowen, Miss N.
Cockland, G.
DeCosta, P.
Dobbie, Mrs. W.
Dulland, M.
Fagan, H R
Ferris, Sergt. T.
Foby, Rev. T.
Fowler, T
Galloway, Major F
Gordon, Col W. K.
Gordon, Major J. A. D.
Hart, C. H
Hay, T Napier.
Lahor, Bholrub Chunder.
Lestun, Mrs.
Mukerjie, N. N.
Riddal, Capt. W.
Spens, Lt
Sherlock, T.
Singh, Rameswar Prosad Maharaja.
Whitmarsh, Mrs. M.H.

A. P. GHOSAL,
Postmaster, Barrackpore.

SEA AND FOREIGN MAILS.

The 23rd January 1886.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886	
Madras and Ceylon	23rd Jan.	P. & O. Str. *Brindisi.*
Foreign Mails *vid* Bombay . . .	26th "	From Bombay.*
Ditto Book Post and Pattern Packets .	25th "	From Bombay.
Rangoon and Moulmein	27th "	Str. *Ethiopia.*
Chittagong, Akyab, Kyouk Phyoo, Sandoway and Rangoon	27th "	Str. *Coconada.*
Madras, Ceylon, Batavia, Singapore, and China	29th "	French Str. *Tibre.*

* Also for Cape of Good Hope and Natal through United Kingdom, also *vid* Aden for Zanzibar, Mazambique, and East Cost of Africa, Delagoa Bay, Natal and Cape Colonies can be forwarded.

N.B—The letter-box will close at 7 P.M. precisely; after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7.30 P.M.

E. HUTTON,
Presidency Post Master.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, ₹4-8; per eight-ounce tin, ₹8-8; per pound tin, ₹16-8. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, ₹5-8; per eight-ounce tin, ₹10-8; per pound tin, ₹20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا کوئينائين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اونکے جو کوئي ايک مشت پيس پونڈ خريد لينے سے بقيمت نقد حسب ذيل خريد کرسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه انه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سوله روپيه آٹهه آنه '

اور عوام‌الناس بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس ٹين کا پانچ روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا دس روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا بيس روپيه '

يهه دوا کلکته کے بڑے بڑے ولايتي اور دهسي دوا حانوتمين بکتي هی ماسواے قيمت مذکورهٔ بالا کے محصول ڈاک چار روپيه آٹهه اونس کے ٹين کا آٹهه آنه ; اور ايک پونڈ کے ٹين کا بارهٔ آنه ,

---

CRYSTALLYNE CINCHONA FEBRIFUGE.

A new and improved preparation made at the Government Factory from Red Cinchona Bark. This is a more perfect substitute for Quinine than the ordinary uncrystallized Febrifuge. It can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds and upwards* at a time, from the Superintendent, Royal Botanic Garden, Seebpore, near Calcutta, for *cash only*, at the following rates. per four-ounce tin, ₹6-8; per eight-ounce tin, ₹12-8; per pound tin, ₹24. The general public can be supplied by the Superintendent, Royal Botanic Garden, for *cash only*, at the undernoted rates: per four-ounce tin. ₹8-8; per eight-ounce tin, ₹16-8, per pound tin, ₹32. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

کرسٹلبن سکونا دوائي بخار'

لال سکونا بارک کي ایک نئي اور عمده دوا گورنمنٹ فاکٹري مین تیار هوئي هی معمولي بے صاف کي هوئي دوائي بخار سے کونین کے لئے یهه بهت خوب قایم مقام هی اور سیب پور متصل کلکته کے بوٹانکل گارڈن یعني کمپني باغ کے سپرنٹنڈنٹ صاحب سے هر ایک ملازم سرکاري کام اور خیرات کے لئے اور وه لوگ جو ایک مشت بیس پونڈ لین نقد اس بهار سے خرید سکتے هین یعنے چار آونس کے ٹین کا چهه روپیه آٹهه آنه ; آٹهه آونس کے ٹین کا باره روپیه آٹهه آنه ; اور ایک پونڈ کے ٹین کا چوبیس روپیه—

اور عام لوگون کو بوٹانکل گارڈن یعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے نقد اس بهار پر مل سکتا هی یعنے چار آونس ٹین کا آٹهه روپیه آٹهه آنه ; آٹهه آونس کي ٹین کا سوله روپیه آٹهه آنه اور ایک پونڈ ٹین کا بتیس ۳۲ روپیه یهه در کلکته کے بڑي بڑي ولایتي اور دیسي دواخانون مین بهي بکتي هی محصول ڈاک چار آونس کي ٹین کے لئے چار آنه ; آٹهه آونس کي ٹین کے لئے آٹهه آنه اور ایک پونڈ کي ٹین کے لئے باره آنه علاوه اوپر لکهے هوئے نرخ کے هی'

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., or at Messrs. Brown & Co., at the prices specified below :—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

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HENRY F. BLANFORD,
Meteorological Reporter to the Government of India.

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" six "	" 70	"40	"25
" twelve "	"110	"70	"45

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 23, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Forty-Eighth Annual General Meeting of Subscribers of the above institution will be held in the Town Hall, on Saturday, the 30th January 1886, at 3 P.M., to receive the report of the Directors and to consider such matters as may then be in submitted.

By order of the Directors,

W. H. RYLAND,
Secretary.

CALCUTTA,
The 30th December 1885.

DR. JOHN FERGUSON, DECEASED.

STATUTORY NOTICE TO CREDITORS.

Pursuant to the Trustees and Mortgagees' Powers Act, 1866, being Act XXVIII of 1866 of the Legislative Council of the Government of India, notice is hereby given that all creditors and other persons having any claims or demands upon or against the estate of John Ferguson, M.D., F.R.C.S.E., some time belonging to Her Majesty's Punjab Medical Service, late Superintendent, Central Jail, Mooltan, deceased, who died at Edinburgh, on 29th September 1884, are hereby required to send in writing particulars of their claims or demands on or before 1st March 1886, to Joseph Carstairs Roberts Johnston, of 11, Hastings Street, Calcutta, to whom letters of administration have been granted by the High Court of Judicature at Fort William in Bengal, and notice is hereby also given that at the expiration of the last mentioned day the said Joseph Carstairs Roberts Johnston will be at liberty to distribute the assets of the estate of the said Dr. John Ferguson, or any part thereof, amongst the parties entitled thereto, having regard only to the claims of which the said Joseph Carstairs Roberts Johnston has then had notice and that the said Joseph Carstairs Roberts Johnston will not be liable for the assets or any part thereof so distributed to any person of whose claim the said Joseph Carstairs Roberts Johnston has not had notice at the time of such distribution.

CALCUTTA,
The 16th January 1886.

PROMISSORY NOTES.

Lost

The upper half of the Government Promissory Note No. 072841 of the 4 per cent. of 1865, for R500, standing in the name of the Bank of Bengal, and last endorsed to Shama Kanth Chatterjee, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, and application is about to be made for the issue of a duplicate in favour of the proprietor.

SHAMA KANTH CHATTERJEE,
Dacca.

Lost

The Government Promissory Note No. A020723, of the reduced 4 per cent. loan of 1879, for R1,000, standing in the name of Jwala Pershad, administrator of Kariji Sahoy, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and of the interest thereupon has been stopped at the Public Debt Office, and application is about to be made to Government for the issue of a duplicate in favour of the proprietor.

JWALA PERSHAD,
Nephew of Rai Kariji Sahoy, deceased.

Lost.

The Government Promissory Note No. 075422, of the 4 per cent. of 1842-43, for R1,000, originally standing in the name of Shavaram Khoshalchand, and last endorsed to Kader Nath Nag, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

KADER NATH NAG,
Sukchar, Zillah 24-Pergunnahs.

Stolen.

The Government Promissory Notes Nos. 077369 and 121965, of the 4 per cent. of 1865, for R500 each, originally standing in the names of Debnath Sreemany and Nilmony Mitter, respectively, and last endorsed to Nilmony Mitter, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

NILMONY MITTER,
Tallah, N. Suburbs,
Calcutta.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 23, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th January, 1886, and is hereby promulgated for general information :—

ACT No. I OF 1886.

THE LAHORE TRAMWAYS ACT, 1886.

CONTENTS.

Preliminary.

SECTIONS.

1. Short title and commencement.
2. Definitions.

Powers of grantees generally.

3. Powers to construct, maintain and use tramways.

Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Powers to grantees to break up streets and lay rails, &c.
5. Grantees to keep tramways and adjoining part of street in repair.
6. Obligations of grantees when they have broken up street.
7. Reservation of power of Committee and Government over streets.

Rights over Tramways and Streets on which they are laid.

SECTIONS.

8. Grantees' exclusive right over tramways.
9. Grantees to have right of user only.
10. Power of Committee and Government officers to regulate traffic on streets.

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17. Penalty for taking or sending dangerous or offensive goods without giving notice.
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20. Powers to make rules.

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21. Commencement of agreement.
22. Construction of clauses 17 and 24 of agreement.
23. Exemption from certain municipal taxation.
24. Transfer of control on exclusion of local area from municipality.
25. Provisions as to other Acts.
26. Saving of prosecutions under other laws.

THE SCHEDULE.

The Lahore Tramways Act, 1886.

(*Sections 1—6.*)

An Act to authorize the making, and to regulate the working, of Street Tramways in Lahore.

WHEREAS the Municipal Committee of Lahore by an agreement dated the seventh day of February, 1885, a copy whereof is set forth in the schedule annexed to this Act, granted, for the considerations therein expressed, to David Parkes Masson, John Robson and Arthur Milford Ker, their heirs, executors, administrators and assigns, hereinafter called the grantees, the right to construct, maintain and use a tramway or tramways in Lahore upon the terms, subject to the conditions and in the manner mentioned in the said agreement, and the said agreement was made subject to the confirmation and recognition thereof by the Government of the Punjab;

And whereas the Government of the Punjab has confirmed and recognised the said agreement and it is now expedient that effect be given to it, subject to the provisions and limitations hereinafter contained;

It is hereby enacted as follows:—

Preliminary.

Short title and commencement.

1. (*1*) This Act may be called the Lahore Tramways Act, 1886; and

(*2*) It shall come into force at once.

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

"Committee" means the Committee established for the municipality of Lahore under the Punjab Municipal Act, 1884:

XIII of 1884.

"tramway" means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway: and

"street" means any way, street, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, over which the public have a right of way, and along or across which any tramway authorized by this Act is or is intended to be laid, and includes the surface-soil and sub-soil of any such street, and the footway and drains of any such street, and any bridge, culvert or causeway forming part of any such street.

Powers of grantees generally.

Powers to construct, maintain and use tramways.

3. Subject to the provisions of this Act, and to the terms and conditions of the said agreement so far as the same are not inconsistent with this Act or are not provided for thereby, the grantees may, within the local area included on the seventh day of February, 1885, within the limits of the municipality of Lahore, construct, maintain and use any of the tramways for the construction, maintenance and use of which provision is made in the said agreement:

Provided that any such tramway shall not be opened for public traffic until it has been inspected and certified to be fit therefor by an engineer appointed in this behalf by the Local Government.

Construction and Maintenance of Tramways and of Streets on which they are laid.

Power to grantees to break up streets and lay rails, &c.

4. Subject to the terms and conditions of the said agreement, the grantees may, from time to time, for the purpose of constructing, maintaining or renewing any tramway under this Act, open or break up any street, and therein or thereon lay sleepers and rails, and repair, alter or remove the same; and may, for the purposes aforesaid, do in and on any such street all other acts which may, from time to time, be necessary for constructing, maintaining or renewing the tramway:

Provided that they shall not, without the consent of the Committee, open or break up at any one time a greater length than one hundred yards of any street which does not exceed a quarter of a mile in length; and in the case of any street exceeding a quarter of a mile in length they shall leave an interval of at least a quarter of a mile between any two places at which they may open or break up the street, and shall not open or break up at any such place a greater length than one hundred yards.

Grantees to keep tramways and adjoining part of street in repair.

5. The grantees shall, at their own expense, at all times maintain and keep in good condition and repair, in such manner as the Committee from time to time directs, all tramways constructed by them under this Act, and so much of any street as lies between the rails of any such tramway, and in the case of double lines or turnouts or sidings, the portion of the street between the tramways, and in every case so much of the street as extends eighteen inches beyond the rails of and on each side of any such tramway.

Obligations of grantees when they have broken up street.

6. When the grantees have, for the purposes of section 4 or section 5, opened or broken up any portion of a street, they shall be under the following further obligations, namely:—

(*a*) they shall, with all convenient speed, and in all cases within six weeks at the most, unless the Committee otherwise consents in writing, complete the work for which the street has been opened or broken up, fill in the ground and make good the surface, and, to the satisfaction of the Committee, restore the street to as good

The Lahore Tramways Act, 1886.

(Sections 7—13.)

a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby;

(*b*) they shall, in the meantime, cause the place where the street is opened or broken up to be fenced and watched, and to be properly lighted from sunset to sunrise; and

(*c*) they shall be answerable for all injuries happening through their act or default, or through the act or default of any person in their employment, by reason or in consequence of the opening or breaking up of the street.

Reservation of power of Committee and Government over streets.

7. (*1*) Nothing in this Act or in the said agreement shall prevent the Committee or any Government officers from opening, breaking up, widening, altering, diverting or improving any street traversed by a tramway for the purposes for which they might otherwise under the law for the time being in force lawfully open, break up, widen, alter, divert or improve such street:

Provided that—

(*a*) they shall cause as little detriment or inconvenience to the grantees as circumstances admit; and

(*b*) before they commence any work whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the grantees not less than eighteen hours' previous notice of their intention to commence the work, specifying the time at which they will commence it.

(*2*) The Committee or officers aforesaid or the Secretary of State for India in Council shall not be liable to pay to the grantees any compensation for injury done to the tramway by the execution of any work referred to in sub-section (*1*), or for loss of traffic occasioned by the reasonable use of any power lawfully exercised in connection with the same.

Rights over Tramways and Streets on which they are laid.

Grantees' exclusive right over tramways.

8. The grantees shall, subject to the provisions of this Act and to the terms and conditions of the said agreement, have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail:

Provided that nothing in this Act or in the said agreement shall affect the right of the public to pass along or across any part of any street along or across which any tramway is laid, whether on or off the tramway, with carriages not having flange wheels or wheels suitable to run on a grooved rail.

Grantees to have right of user only.

9. Notwithstanding anything in this Act or in the said agreement, the grantees shall not acquire any right other than that of user over any street along or across which they lay any tramway.

Power of Committee and Government officers to regulate traffic on streets.

10. Nothing in this Act or in the said agreement shall affect any powers possessed by the Committee or by any Government officers to regulate the passage of any traffic along or across any street along or across which any tramway is laid down, and the Committee or officers aforesaid may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the grantees as to the traffic of other persons.

Traffic on Tramways.

Rates of fares and charges.

11. The grantees may, from time to time, by a notice published in such languages and in such manner as the Local Government may prescribe, fix the rates of fares and charges for carrying passengers and goods in their carriages:

Provided that the rates of passenger fares shall not exceed one anna per mile for each passenger in the lower class, and two annas per mile for each passenger in the higher or first class.

Mode of payment of fares and charges.

12. The fares and charges by this Act authorized shall be paid to such persons, at such places upon or near to the tramways, and in such manner and under such regulations as the grantees may, by a notice published as aforesaid, from time to time prescribe.

Carriage of dangerous or offensive goods.

13. (*1*) No person shall be entitled to carry or to require to be carried on any tramway constructed under this Act any goods of a dangerous or offensive nature.

(*2*) Every person taking such goods with him on any such tramway shall, before entering the carriage, give notice of their nature to the servant of the grantees in charge of the carriage.

(*3*) Every person sending such goods by any such tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the book-keeper or other servant of the grantees with whom they are left at the time of such sending.

(*4*) Any servant of the grantees may refuse to carry upon any such tramway a parcel which he suspects to contain goods of a dangerous or offensive nature, and, if any such parcel has been received for the purpose of being carried upon the tramway, may stop the transit thereof until he is satisfied as to the nature of its contents.

The Lahore Tramways Act, 1886.

(*Sections 14—20.*)

Offences and Penalties.

Penalty for failure of grantees to comply with certain provisions of Act and agreement.

14. If the grantees—

(*a*) construct or maintain any tramway, or run any carriage thereon, otherwise than in accordance with the said agreement and with this Act and the rules made under this Act;

(*b*) open any tramway for traffic before it has been inspected and certified in manner required by section 3;

(*c*) open or break up any street otherwise than as permitted by this Act, or having opened or broken up a street fail to discharge any of the obligations imposed on them by section 6, clauses (*a*) and (*b*); or

(*d*) fail to fulfil the requirements of section 5;

each of them shall (without prejudice to the enforcement of specific performance of the provisions of this Act or of the said agreement or to any other remedy against them), on complaint of the Committee or of any person injuriously affected thereby, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for each day after the first day during which the offence continues to be committed.

Penalty for obstructing grantees in the exercise of their powers.

15. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully obstructs any person acting under the authority of the grantees in the lawful exercise of their powers in constructing, maintaining or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, shall be punished with fine which may extend to fifty rupees.

Penalty for interfering with tramway.

16. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully does any of the following things, namely:—

(*a*) interferes with, removes or alters any part of a tramway constructed under this Act, or of the works connected therewith;

(*b*) places or throws upon or across any such tramway any wood, stone, refuse or other thing;

(*c*) does anything in such a manner as to obstruct any carriage using any such tramway; or

(*d*) abets, within the meaning of the Indian Penal Code, the doing of anything mentioned in clause (*a*), clause (*b*) or clause (*c*);

XLV of 1860.

shall be punished with fine which may extend to one hundred rupees.

Penalty for taking or sending dangerous or offensive goods without giving notice.

17. Any person taking or sending by any tramway any goods of a dangerous or offensive nature without giving the notice required by section 13 shall be punished with fine which may extend to fifty rupees.

Penalty for avoiding payment of proper fare.

18. If any person travelling or having travelled in any carriage of the grantees avoids or attempts to avoid payment of his fare, or if any person having paid his fare for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional fare for the additional distance or attempts to avoid payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid his fare to quit the carriage, he shall be punished with fine which may extend to ten rupees.

Power of servant of grantees to arrest persons avoiding payment of fare.

19. (*1*) When a person commits an offence under section 18 and refuses, on demand of a servant of the grantees, to give his name and residence, or gives a name or residence which the servant has reason to believe to be false, he may be arrested and taken to the nearest police-station by the servant or any person whom the servant may call in for his assistance.

(*2*) When the person is taken to the police-station, he shall with the least possible delay be forwarded to the nearest Magistrate, unless his true name and residence are ascertained, in which case he shall be released on his executing a bond for his appearance before a Magistrate if so required.

Powers to make Rules.

Powers to make rules.

20. (*1*) The Local Government may make rules consistent with this Act for regulating the use of steam-power or any other mechanical power on any of the tramways, and for the inspection of the engines worked on or in connection with the tramways for the purpose of producing that power.

(*2*) The Committee at a special meeting may, with the sanction of the Local Government, from to time, make such rules consistent with this Act as to the rate of speed, number of passengers and mode of use of the tramways, and as to the licensing and control of drivers, conductors and other persons having charge of the carriages of the grantees, as the convenience and safety of the public may, in the opinion of the Committee, require.

(*3*) The grantees may, with the like sanction, from time to time, make rules consistent with this Act for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them, and for regulating the travelling in any carriage belonging to them.

The Lahore Tramways Act, 1886.

(Sections 21—26. The Schedule.)

(4) The authority making any rule under this section may prescribe as a punishment for the breach of it a fine which may extend—

(a) if the authority making the rule is the Local Government, to two hundred rupees; and

(b) if that authority is the Committee or the grantees, to twenty rupees.

(5) All rules made under this section shall be published in the local official Gazette.

Supplemental Provisions.

Commencement of agreement.

21. The aid agreement shall, subject to the provisions and limitations in this Act contained, be deemed, for all the purposes thereof, to have been confirmed and recognised by the Government of the Punjab on the date of the passing of this Act.

Construction of clauses 17 and 24 of agreement.

22. For the purposes of clauses 17 and 24 of the said agreement the want of sufficient funds shall not be deemed to be a circumstance beyond the control of the grantees.

Exemption from certain municipal taxation.

23. The plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the grantees shall, for a period of five years from the passing of this Act, be exempt from all municipal taxation except such lighting-rates and water-tax as may, from time to time, be payable in respect of the yards, workshops, engine-sheds and depôts.

Transfer of control on exclusion of local area from municipality.

24. If a local area in which a tramway has been constructed under this Act is at any time excluded from the municipality of Lahore, all the authority of the Committee under the said agreement and this Act and the rules made under this Act shall, in respect of that local area, devolve on the Local Government.

Provisions as to other Acts.

25. Nothing in this Act or in the said agreement shall exempt the grantees or any tramway constructed by them under this Act from the provisions of the Indian Railway Act, 1879, section 54, or of any general enactment relating to tramways now in force or which may hereafter be passed.

1879.

Saving of prosecutions under other laws.

26. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act or the rules made under it:

Provided that a person shall not be punished twice for the same offence.

THE SCHEDULE.

ARTICLES OF AGREEMENT made this seventh day of February, 1885, between the MUNICIPAL COMMITTEE OF LAHORE, PUNJAB, hereinafter called the Lahore Municipality, of the one part, and D. P. MASSON, JOHN ROBSON and ARTHUR MILFORD KER OF LAHORE, hereinafter called the grantees, of the other part.

WHEREAS the said Lahore Municipality, subject to the confirmation of the Government of the Punjab, and to the recognition of this agreement by the said Government of the Punjab, have agreed to grant to the said grantees the right to construct, maintain and use a tramway or tramways in Lahore upon the terms and conditions hereinafter contained.

2. NOW THESE PRESENTS witness that, in consideration of the covenants hereinafter contained, and on the part of the said Lahore Municipality to be performed, the said grantees for themselves, their heirs, executors and assigns do covenant with the said Lahore Municipality, so far as the covenants and agreements hereinafter contained are to be performed by the said grantees and their heirs, executors, administrators and assigns, and the said Municipality for and in consideration of the covenants and agreements hereinafter contained and on the part of the said grantees and their heirs, executors, administrators and assigns to be performed, do hereby covenant with the said grantees and their heirs, executors, administrators and assigns so far as the covenants and agreements hereinafter contained are to be performed by the said Lahore Municipality, their successors and assigns, in manner following, that is to say:—

The said Lahore Municipality grant to the said grantees and their heirs, executors, administrators and assigns, all which persons are hereinafter included in the words "the said grantees," the right to construct, maintain and use a tramway or tramways with all necessary sidings, turnouts, connections and lines of whatever nature which may be required to connect the said tramway with the depôts of the said grantees (but in the case of sidings and turnouts only in such places as the said corporation may sanction) on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Municipality:—

Clause 1.—(1st). A line commencing at the junction of Nicholson and Mayo Roads near the Sindh, Punjab and Delhi Railway Workshops, and continued along the road in front of the Railway Station through the Landa Bazar to the Delhi Gate, thence by the circular road on the south side of the City to the end of the Anarkali Bazar near the Lohari Gate.

The Lahore Tramways Act, 1886.

(*The Schedule.*)

(*2nd*). A line, being a continuation of the above, through the Anarkali Bazar past the Museum to the junction of the Church Road near Kapurthala House.

(*3rd*). A line in continuation leading to Mozang.

(*4th*). A line commencing at the junction of Mayo and Nicholson Roads continued along the Mayo Road through Shalu-ki-Garhi to Meean Meer Bazar.

Lines 1 and 2 are delineated on the map or plan hereunto annexed and signed by the parties hereto. The lines shall be single except at crossing stations, where they shall be double.

Clause 2.—The said grantees shall further (subject to clauses 3 and 4) have the exclusive right of laying, constructing, maintaining and using a tramway or tramways within the limits of the Lahore Municipality on the terms contained in these presents: provided always that if the said grantees shall at any time or times, not being a period less than three months after the construction of the lines 1 and 2 enumerated in clause 1, refuse or neglect for three months to accept any proposal by the said Lahore Municipality for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1, which the said Lahore Municipality may consider necessary or desirable, it shall be lawful for the said Lahore Municipality to employ any other person or company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said grantees.

Clause 3.—The said grantees shall construct in such manner as to be available for use at least tramways 1 and 2 within two years from the date of obtaining the sanction and approval of the Government of the Punjab, and they shall, before the expiration of the third year, give notice in writing to the said Lahore Municipality of the lines they intend to construct during the next succeeding two years; and failing the observance by the said grantees of the terms of this clause, it shall be lawful for the said Lahore Municipality to withdraw and cancel the concessions and rights granted by these presents to the said grantees as regards the lines remaining to be constructed.

Clause 4.—If the grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more lines hereinbefore in clause 1 specified unconstructed, and if the said Lahore Municipality shall not have exercised the rights conferred on them by clause 3, the said Lahore Municipality may call upon the said grantees to construct the line or lines, and if the said grantees do not construct the line or lines within twelve calendar months after receiving such formal notice, then their power granted in this concession shall, so far as relates to that line or lines, cease, and the said Lahore Municipality may make arrangements with other persons for the construction of the same.

Clause 5.—Any tramway or tramways to be constructed under this agreement shall be constructed on the metre gauge of 3 feet 3⅜ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road; and before the work of construction is begun the drawings and specifications showing the proposed construction of each tramway shall be submitted to the said Municipality and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Municipality. The rail to be used is the ordinary grooved rail of steel weighing 34 pounds per yard.

Clause 6.—If the said Municipality shall hereafter alter the level of any street or road along or across which any tramway by this agreement authorized is laid or authorized to be laid, the grantees shall alter or (as the case may be) lay their rails so that the uppermost surface thereof shall be on a level with the surface of the road so altered: provided always that any such alteration as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

Clause 7.—The cars and carriages of the said grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said grantees may think suitable, provided that no steam carriages may be used without the special consent of the Municipality (Commissioners in special general meeting) and the sanction of the Punjab Government, and provided also that the said Municipality (Commissioners in special general meeting) shall have power at all times to make such regulations as to the rate of speed, number of passengers and mode of use of the said tracks as the convenience and safety of the public using the street may require.

Clause 8.—The said grantees shall have power from time to time to fix the rate of fares for carrying persons and goods in the cars or carriages to be run on the said tramway or tramways: provided that the rates of fares shall for any distance not exceed the rate of one anna per mile for the lower class and two annas per mile for the higher or first class for each passenger.

Clause 9.—The said grantees may, for the purpose of constructing and maintaining such tramways under such superintendence as is hereinafter

The Lahore Tramways Act, 1886.

(*The Schedule.*)

specified, open and break up the soil and metalled way of the several streets, roads and bridges, and, thereon lay sleepers and rails, and from time to time repair, alter or remove the same, and may for the purposes aforesaid, remove and use all earth and materials in such streets, roads and bridges, and the said grantees may, in and on such streets, roads and bridges, do all other acts which they shall from time to time deem necessary for constructing and maintaining street tramways, doing as little damage as may be in the execution of the powers hereby granted, and shall make good all damage done to drains, sewers, water and gas pipes, or to the wires or other materials or things used for any other system of lighting, and whether belonging to the said Municipality or to private individuals, and shall make compensation for any other damage done in the execution of such powers.

Clause 10.—Before the said grantees proceed to open or break up any street, road or bridge, they shall obtain the approval in writing of the said Committee to the tracks or lines of the said tramway being laid down on the said streets, roads or bridges, and the said grantees, before opening or breaking up any street, road or bridge, shall give to the said Committee or their Executive Engineer, or other municipal officer duly appointed for that purpose, notice in writing of their intention to open or break up the same not less than three clear days before beginning such work, except in such cases of emergency arising from defects in any of the rails or other works, and then so soon as is possible after the beginning of the work or the necessity for the same shall have arisen.

Clause 11.—No street, road or bridge shall, except in cases of emergency as aforesaid, be opened or broken up, except under the superintendence of the said Committee or of their Executive Engineer, or of some other municipal officer duly appointed for that purpose, and according to such plans as shall be approved of by him or them: provided always that, if the said Committee or their Engineer or other such officer as aforesaid fail to attend at the time fixed for the opening of any such street, road or bridge after having had such notice of the said grantees' intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said grantees may perform the work specified in such notice without such superintendence as aforesaid.

Clause 12.—When the said grantees open or break up the roadway or pavement of any street, road or bridge, they shall with all convenient speed complete the work for which the same shall be broken up, and fill in the ground and make good the roadway or pavement so opened or broken up as aforesaid, and carry away the rubbish occasioned thereby, and deposit the same for the use of the said Committee at such place as the Executive Engineer of the said Municipality shall direct, and shall at all times, whilst any such roadway or pavement shall be so opened or broken up, cause the same to be guarded, and shall cause a light sufficient for the warning of passengers to be set up and maintained against or near such roadway or pavement where the same shall be open or broken up every night during which the same shall continue open or broken up.

Clause 13.—If the said grantees open or break up any street, road or bridge without giving such notice as hereinbefore mentioned, or in a manner different from that which shall have been approved of or determined as aforesaid, except in the cases in which the said grantees are hereby authorized to perform such work without any superintendence or notice, or if the said grantees shall make any unnecessary delay in completing any such work or in filling in the ground or reinstating and making good, so far as is consistent with the existence of the said tramway, the roadway or pavement so opened or broken up, or in carrying away the rubbish occasioned thereby, or if they neglect to cause the place where such roadway or pavement has been broken up to be guarded and lighted, they shall forfeit to the said Committee a sum not exceeding fifty (50) rupees for every such offence, and they shall forfeit an additional sum not exceeding fifty (50) rupees for each day during which any such delay or neglect as aforesaid shall continue after they shall have received notice thereof.

Clause 14.—The said grantees shall maintain and keep in repair such portion of the streets, roads and bridges as shall be occupied by their tracks or lines, including therein, not only the space between their tracks or lines, but a space eighteen inches on either side thereof, and in consideration of the maintenance of such streets, roads and bridges as aforesaid, and of the yearly rent hereinafter mentioned to be paid by the grantees, the plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the said grantees shall be exempt from municipal taxation for a period of five years, except lighting and water-rates for such yards, workshops, engine-sheds and depôts.

Clause 15.—The said grantees shall be liable for any loss, damage or injuries that any person or persons may sustain by reason of any defect or want of repairs in any of the plant, rolling-stock or other properties of the said grantees, or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the tramways or any portion thereof; the same shall be made good by the said grantees, and in the event of any suit being instituted against the said Committee in respect of any of the matters hereinbefore mentioned, the said grantees shall, within fourteen days from the receipt of a notice thereof from the said Committee, settle the same; but if the said grantees choose to defend such suit, they shall be at liberty

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(*The Schedule.*)

to do so upon their undertaking to indemnify the said Committee against all losses, damages and expenses in respect thereof: provided always that, if the said grantees fail to settle such suit or to indemnify the said Committee as is hereinbefore provided, it shall be lawful for the said Committee to settle the same without any consent or concurrence on the part of the said grantees, and the sums which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said grantees.

Clause 16.—Nothing in this agreement shall be construed to prevent the said Committee from taking up any of the public streets or roads traversed by the said tramway for the purposes for which the said Committee may lawfully take up the same, and the said grantees shall have no right to claim cost from the said Committee for obstructing the tramway or causing delay in the traffic so long as the delay shall not be unreasonable for the work to be performed.

Clause 17.—If at any time after the opening of any tramway for traffic the said grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the said grantees), it shall be lawful for the said Committee, without any previous notice to the said grantees, to remove the tramway or part of the tramway so discontinued, and the said grantees shall pay to the said Committee the cost of such removal and of the making good of the street, road or bridge, and the certificate of the said Committee or of their engineer as to such costs shall be conclusive.

Clause 18.—The provisions of this agreement shall remain and be in force for a term not less than twenty-one (21) years from the date thereof. The said Committee shall have the right of purchasing the said tramways, with the plant, stores, rolling-stock, sheds, depôts and yards, and everything connected therewith, after the expiration of the said twenty-one (21) years, upon declaring its intention so to do within six months after the expiration of the said twenty-one (21) years; the amount to be paid in the event of such purchase shall be the actual *bonâ fide* value at the termination of this agreement, exclusive of any compensation for goodwill, premium on compulsory sale or other consideration whatever, of the tramways and of the work and materials connected therewith, and of the lands and buildings and all the other property of the grantees, such value to be decided by mutual agreement or by arbitration as hereinafter provided.

Clause 19.—The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said grantees by any route or routes to be hereafter sanctioned by the said Committee, and to the works connected with or incidental to such tramways, it being agreed that in the event of the Municipality failing to declare its intention as above provided to purchase the property of the said grantees, the terms of this contract shall continue in force during the period of six months from the date of the determination of these presents and for a further period of six months, and if the said Committee shall not within that time exercise the option of purchase hereby given, the said Committee and the said grantees shall enter into a fresh agreement.

Clause 20.—The said grantees will, if required by the Municipality, before opening and breaking up the soil and pavement of any street or bridge, deposit in an approved Bank in Lahore, in the name of the said Municipality, the sum of Rs. 1,000 or in their option Promissory Notes of the Government of India or Municipal [illegible] of the nominal value of Rs. 1,000, and [illegible] remain so deposited until the com[illegible] shall hereinbefore said grantees of the lines of [illegible] or road along or tioned for immediate con[illegible] by this agreement est accruing on the sa[illegible]rized to be laid, the be credited to the [illegible] (as the case may be) lay next hereinafter [illegible] the uppermost surface thereof same shall [illegible] the surface of the road so that the [illegible] such alteration deduct[illegible] to interfere as est[illegible] and convenient [illegible] in any cases the inter[illegible] aves, or out of [illegible] notes, all moneys [illegible] under any clause or [illegible]

[illegible] of the concession [illegible] grantees will pay to the [illegible] rents at the rates [illegible] the hereinafter specified [illegible] tramway or tramways [illegible] after the expiration of the first two years, and during the next ensuing year, the rental shall be one-tenth of the annual average profits as shown by the company's books during the preceding two years, this rental to be subject to revision at the end of every two years, and the maximum charge or rental made by the said Municipality shall under no circumstance exceed one-tenth of the net profit divided by the company in every period of two years immediately preceding each adjustment of the charge. The books and accounts shall at all times be open to the inspection of the Municipal Committee, and should any dispute arise as to the exact charge to be made by the said Municipality, then such matter or matters in dispute shall be referred to arbitrators as detailed in clause 25 of this agreement. If the said rent or any part thereof shall not be paid on due date, the said grantees shall be liable to pay interest thereon at the rate of 8 per cent. per annum from the due date until payment.

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(*The Schedule.*)

Clause 22.—From and after the commencement of the 15th year of this contract to the end of the 21st, the said grantees shall not be at liberty to enter upon any fresh arrangements or expenditure which would increase their capital account in connection with this contract without first notifying their intention to the said Municipality and obtaining their approval thereof and sanction thereto in writing.

Clause 23.—The sleepers, rails, materials and implements and other erections placed and erected by the said grantees on the streets, bridges or roads under the powers hereby granted shall be and remain the property of the said grantees, and the said grantees shall have the exclusive use of their tramway or tramways for carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

Clause 24.—Unless the said grantees shall have commenced the work of laying down the said open or tramways within twelve months from the date of shall obtain execution of these articles of agreement, Committee to Committee shall be at liberty to cease way being laid down this contract and to enter into bridges, and the said with any other person or persons for breaking up any street, or tramways; it being agreed, to the said Committee or their itions of contract are sub- or other municipal officer duly appment, and that, in purpose, notice in writ ber of theited prior to such open or break up the said 12 months shall days before be ay on which notice of such sanction of em to the said grantees: provided also that any delay in commencing the work beyond 12 months shall not have been due to any cause beyond the control of the said grantees.

Clause 25.—If any doubt, difference or dispute shall arise between the said grantees and the said Committee touching the construction of these presents or anything herein contained, or touching or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said grantees and the other by the said Committee within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators if they agree, or of such umpire if they disagree, shall be final; and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire or arbitrator, as the case may be, shall be effectual and binding upon both parties.

Clause 26.—The said grantees are to be at liberty to form a Company or Limited Liability Company for the purpose of constructing, maintaining and working the tramways authorized by or hereafter to be authorized under the terms of this agreement. The words "the said grantees" used in this agreement shall include such Company or Limited Liability Company so formed as aforesaid.

Clause 27.—The words "the said Committee" used in this agreement shall include the present Committee and their successors, and also persons empowered by the said Committee or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Committee are hereinbefore authorized or empowered to do or exercise.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd December, 1885:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

Office memorandum from Government of India, Public Works Department, No. 554 R. C., dated 17th June, 1885 [Paper No. 1].
From Officiating Secretary to Government, Punjab, No. 870, dated 9th November, 1885, and enclosures [Papers No. 2].

2. A portion of the tramways mentioned in the agreement between the Municipal Committee of Lahore and the grantees would lie beyond the limits of the municipality. As the Committee has authority only within the municipality, we have, with the concurrence of the Lieutenant-Governor of the Punjab, limited the operation of the Bill to the local area within municipal limits. The tramway which it is proposed to construct beyond those limits can be authorized hereafter when the Indian Tramways Bill has been passed.

3. In section 3 we have provided that the fitness of a tramway for public traffic shall be certified by an Inspector appointed by the Local Government. At Lahore there is not now an officer holding the office of Engineer to the Municipal Committee. In England the Inspector is appointed by the Board of Trade.

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4. To section 20 we have prefixed a sub-section empowering the Local Government to make rules for regulating the use of steam or other mechanical power on the tramways, and for the inspection of the engines worked on or in connection with the tramways. In England the Board of Trade by its provisional orders reserves to itself the power of making rules for these purposes.

5. As some time has elapsed since the agreement between the Municipal Committee and the grantees was executed, and some works have to be constructed within limited periods after the commencement of the contract, we have in effect provided in section 21 that the contract shall not be deemed to have commenced till the Bill has been passed.

In section 24 we have provided for a case which section 165 of the Punjab Municipal Act, 1884, renders possible.

7. The other alterations which we have made are unimportant and do not call for special notice.

8. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	16th, 23rd and 30th May, 1885.
Punjab Government Gazette	21st and 28th May, and 4th June, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Punjab	Urdu	15th, 22nd and 29th June, 1885.

9. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.

The 23rd December, 1885.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 23, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Report of the Select Committee on the Bill for imposing a tax on income derived from sources other than agriculture was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January 1886 :—

WE, the undersigned, Members of the Select Committee to which the Bill for imposing a tax on income derived from sources other than agriculture was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From the Officiating Secretary to the Government of Bengal, No. 31, dated the 7th January, 1886.

Telegram from the Financial Secretary to the Government of Bombay, dated the 11th January, 1886.

Telegram from the Chief Commissioner of Assam, dated the 11th January, 1886.

Telegram from the Resident, Hyderabad, dated 9th January, 1886.

Telegram from the Secretary to the Government of the Punjab, dated the 9th January, 1886.

Telegram from the Chief Secretary to the Government of Madras, dated the 11th January, 1886.

Note by A. Smith, Esq., Commissioner, Presidency Division, Bengal.

From the Secretary to the Government of the North-Western Provinces and Oudh, No. 5—XIII-101-2, dated the 9th January, 1886.

Telegram from the Secretary to the Chief Commissioner, Central Provinces, dated the 11th January, 1886.

Letter from James L. Mackay, Esq., to the Hon'ble R. Steel, No. 17, dated the 13th January, 1886.

Letter from H. B. H. Turner, Esq., to the Hon'ble R. Steel, dated the 13th January, 1886.

Memorandum by Dosabhai Framji, Esq, C.S.I., Presidency Magistrate, Bombay.

Letter from the Secretary, Indian Jute Manufacturers' Association, dated the 13th January, 1886.

Telegram from the Chief Commissioner, Ajmer-Merwára, dated the 15th January, 1886.

From the Officiating Secretary, Board of Revenue, Lower Provinces, No. 34 B., dated the 16th January, 1886.

Letter from the Secretary to the Bengal Chamber of Commerce, dated the 16th January, 1886.

Memorial from the Managers, Agents and Secretaries of the leading Life Assurance Companies carrying on business in India, dated the 16th January, 1886.

Telegram from the Bombay Chamber of Commerce, dated 19th January, 1886.

2. We have provided in section 1 that the Act shall come into force on the first day of April next. During the time which elapses between the passing of the Bill and that date, the Government will be able to prepare and issue its rules, and Collectors to make such arrangements for the assessment of the tax as they can make without calling in aid the provisions of the Act. It is important that Collectors should know as soon as possible what incomes will be assessable, and that the Government should at once be in a position to frame the necessary rules for assessment.

3. In section 5 we have, with advertence to section 24 (section 23 of the Bill as introduced), inserted a clause (clause (*c*)) excepting from liability to the tax the whole of the annual value of buildings which landholders and agriculturists own and occupy on, or in the immediate neighbourhood of, the land they hold and cultivate, and which are necessary to them in the exercise of their vocation as landholders and agriculturists. Thus, while a landholder will be exempt from the tax in respect of the annual value of the homestead (if any) appurtenant to his land, he will be assessable in respect of any other house he may own and occupy.

4. We have inserted in the same section a further clause (clause (*f*)), based on the English law, excepting from liability to the tax any portion, not exceeding one-sixth, of his income which a person pays either to the Government or to a company in respect of life-insurance or deferred annuity.

5. Clause (*d*) of section 5 (clause (*c*) of that section in the Bill as introduced) is based on a similar clause in Act VIII of 1872. The exemption appears to us to be sufficient to cover educational endowments, and does not, as has been suggested, open a door to the evasion of the Act by colourable gifts to idols or any like device.

6. We have omitted sub-section (*2*) of the same section in the Bill as introduced. There appears to us not to be sufficient ground for making, between official salaries and other incomes, the distinction which was proposed in that sub-section.

7. By the new sub-section (*2*) appended to section 5, we have made it clear that a salaried manager of land is not exempt from the tax by reason only of the income of his employer being exempt therefrom.

8. We have ascertained that companies and some other private employers are much opposed to that provision of the Bill as introduced which imposed on them the duty of deducting the tax from the salaries of their employés. To the argument that there was such a provision in force in the years 1869-72, they reply that the provision was then a fruitful cause of misunderstanding and disagreement between them and their subordinates. Under these circumstances it appears to us that companies ought not to be compelled to collect the tax. We have therefore modified section 8 of the Bill, and empowered the Collector, by a new section (section 9), to enter into an arrangement with any private employer, on terms to be mutually agreed on, for the collection by the employer of the tax payable by his employés.

9. Section 10 of the Bill as introduced followed the Acts of 1869 and 1872 in making special provision for the taxation of shipping companies. It has been stated, and we have satisfied ourselves, that the provision was unworkable and, in practice, inoperative. It has therefore been omitted from section 11, and the second schedule, of the Bill as amended by us: and we have added to section 5 a special exemption (clause (*d*)) in favour of shipping companies incorporated or registered out of British India and having their principal places of business out of India and their ships ordinarily engaged in sea-going traffic out of Indian waters.

10. To section 18 (section 17 of the Bill as introduced) we have added clauses empowering the Local Government to authorise the Collector in any specified town or place to publish general notices inviting tax-payers to make returns of their income, and in any presidency-town to serve special notices on individual tax-payers inviting them to make such returns.

11. In section 24 (section 23 of the Bill as introduced) we have provided for houses occupied by their owners being assessed at five-sixths, instead of nine-tenths, of their annual value. We have thus reverted to the principle of section 132 of Act XXXII of 1860.

12. We have so modified section 27 (section 26 of the Bill as introduced) as to require the Commissioner to call for the record in the case of a petition for the revision of any assessment of two hundred and fifty rupees or upwards.

13. In section 30 (section 29 of the Bill as introduced) we have provided for the continuance of the summary process of recovery described in section 24 of the Bengal License Act, 1880.

14. In sub-section (*5*) of the same section we have provided that no proceedings for the recovery of any sum payable under the Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable. The section as amended by us is more restrictive on the revenue-authorities than the corresponding section of the Bengal License Act, 1880, and less so than the corresponding section of the Northern India License Act, 1878.

15. In section 31 provision has been made, as in Act XXXII of 1860, for composition of the tax.

16. Seeing that provision is made in Chapter IV for revision of assessment, we think that section 32, sub-section (*1*), of the Bill as introduced should be omitted, and that sec-

tion 31 of that Bill may also be omitted, as being likely, by suggesting the disturbance of settled assessments, to create irritation with which the additional revenue raised under the section would be incommensurate.

17. In section 38 of the Bill as amended by us (section 37 of the Bill as introduced) we have provided for rules being made for securing secrecy in regard to information furnished in documents relating to incomes of assessees.

18. We have deemed it desirable to specify more particularly than in section 40 of the Bill as introduced the information which may be required by a Collector for the purposes of the Act. We have, therefore, for that section substituted sections 41 to 45 of the Bill as amended.

19. We have modified section 46 (section 41 of the Bill as introduced) by providing that the delivery of a letter duly posted shall only be presumed, and we have required the letter to be registered.

20. From the first column of Part III of the second schedule to the Bill as introduced we have omitted the clause relating to stock of, or shares in, guaranteed railway companies. The clause is unnecessary, as all railway companies will be assessed on their nett earnings. We have, however, provided in new clause (*c*) of Part III for the recovery, in the manner prescribed in section 13, of the interest on debentures issued by companies.

21. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	5th, 9th and 16th January, 1886.
Fort St. George Gazette	20th January, 1886.
Bombay Government Gazette	14th January, 1886.
Calcutta Gazette	13th and 20th January, 1886.
North-Western Provinces and Oudh Government Gazette ...	16th January, 1886.
Central Provinces Gazette	16th January, 1886.

22. We do not think that the measure has been so altered as to require re-public ation and we recommend that it be passed as now amended.

A. COLVIN.
C. P. ILBERT.
T. C. HOPE.
V. N. MANDLIK.*
PEARI MOHAN MUKERJI.†
J. W. QUINTON.
ROBERT STEEL.
W. W. HUNTER.

The 22nd January, 1886.

* I differ from the majority on sections 1, 5, clause (*d*), and section 24. I think the Bill should terminate in one or two years; I think clause (*d*), section 5, should be modified or left out, and section 24 should be made applicable only to houses in principal towns and cities.

V. N. MANDLIK.

† I sign this Report with reservation of opinion on the following provisions, namely, (1) "and in each subsequent year" in section 4, (2) clause (*j*) of section 5; and (3) section 24.

PEARI MOHAN MUKERJI

No. II.

A Bill for Imposing a tax on income derived from sources other than agriculture.

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THE FIRST SCHEDULE.—ENACTMENTS REPEALED.

THE SECOND SCHEDULE.—SOURCES OF INCOME AND RATES OF TAX.

THE THIRD SCHEDULE.—FORM OF PETITION.

No. II.

A Bill for Imposing a tax on income derived from sources other than agriculture.

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Extent and commencement.

1. (1) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

(2) It shall come into force on the first day of April, 1886.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Repeal.

2. On and from the day on which this Act comes into force the enactments specified in the first schedule to this Act shall be repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund:

(2) "company" means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situate in British India or not:

(3) "prescribed" means prescribed by the Governor General in Council by notification in the Gazette of India, or by the Governor General in Council or a Local Government by rules made under this Act: [New.]

(4) "salary" includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit; but, subject to any rules which may be prescribed in this behalf, it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure: [Trades and Professions Tax Bill, 1879, s. 12.]

(5) "income" means income and profits accruing and arising or received in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any salary, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf: [Act VIII, 1872, s. 2.]

(6) "Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class: [Act VIII, 1872, s. 2.]

(7) "person" includes a firm and a Hindu undivided family: [Act VIII, 1872, s. 2.]

(8) "defaulter" includes a company or firm making default under this Act: [Act VIII, 1872, s. 2.]

(9) "Collector" means the chief officer in charge of the revenue-administration of a district, and, in a presidency-town, any officer whom the Local Government, by notification in the official Gazette, may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situate; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence: [Act VIII, 1872, s. 2, and Trades and Professions Tax Bill, 1879, s. 3.]

(10) "principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means— [New.]

(a) the secretary, treasurer, manager or agent of the authority, company, body or association; or

(b) any person connected with the authority, company, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof: and [cf. Act VIII, 1872, s. 45.]

(11) "Part" means a Part of the second schedule to this Act. [New.]

CHAPTER II.

LIABILITY TO TAX.

[Act VIII, 1872, ss. 5, 10, 14 and 16.]

Incomes liable to the tax.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the year beginning with the first day of April, 1886, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule.

Exceptions.

5. (1) Nothing in section 4 shall render liable to the tax—

[New.]

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such; or

[Act VI, 1880, ss. 3, 9 and 13: Ben. Act II, 1880, s. 5: and Act XIV, 1867, s. 1.]

(b) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce; or

[New.]

(c) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (a), or by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce whereof any operation mentioned in clause (b) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, factory or other out-building; or

(d) any profits of a shipping company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in sea-going traffic out of Indian waters; or

[Act VIII, 1872, s. 3.]

(e) any income derived from property solely employed for religious or public charitable purposes; or

[Act VIII, 1872, s. 3.]

(f) any income which a person enjoys as a member of a company or of a firm or of a Hindu undivided family when the company or the firm or the family is liable to the tax; or,

(g) subject to any conditions and restrictions which may be prescribed in this behalf, such portion, not exceeding one-sixth, of the income in respect whereof a person would, but for this exception, be chargeable under this Act, as is deducted from the salary of the person under the authority or with the permission of the Government for the purpose of securing a deferred annuity to him or a provision to his wife or children after his death or is paid by the person to an insurance company in respect of an insurance or deferred annuity on his own life or on the life of his wife; or [Act XV 1860, s 134-138]

(h) any interest on stock-notes; or [New.]

(i) the salary of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose salary does not exceed five hundred rupees per mensem; or [Act VII 1872, s.]

(j) any person whose income from all sources is less than five hundred rupees per annum. [License Acts as amended 1880.]

(2) An officer or servant is not exempt from taxation under this Act by reason only of the income of his employer being exempt therefrom under this section.

Power to make exemptions.

6. The Governor General in Council may, by notification in the Gazette of India, exempt from liability to the tax the whole or any part of the income of any class, tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption. [Act VIII 1872, s. 4]

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

Mode of payment in case of Government officials and pensioners.

7. In the case of a person receiving any salary, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the salary, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof. [Act VII 1872, s.]

Mode of payment in case of servants and pensioners of local authorities.

8. (1) In the case of a person receiving any salary, annuity, pension or gratuity from a local authority, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the salary, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs. [Act VIII 1872, s. 8]

(2) If that officer does not deduct and pay the tax as required by sub-section (1), he shall, [New.]

without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(3) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any salary, annuity, pension or gratuity is subsequently paid to the person liable to the tax.

(4) The power to deduct under this section shall be without prejudice to any other mode of recovery.

Mode of payment in case of servants and pensioners of companies and private employers.

9. (1) The tax to which a person receiving any salary, annuity, pension or gratuity from a company, or from any other public body or association not being a local authority or company, or from a private employer, is liable under Part I shall be payable by him at the time when any portion of the salary, annuity, pension or gratuity is paid to him.

(2) The Collector may, subject to such conditions as may be prescribed, enter into an arrangement with any company, or any such body or association as aforesaid, or any private employer, with respect to the recovery on behalf of the Government by the company, body, association or employer of the tax to which any person receiving any salary, annuity, pension or gratuity from the company, body, association or employer is liable under Part I.

Annual return by principal officer of company or association.

10. The principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name of every person who is receiving at the date of the return any salary, annuity or pension, or has received during the year ending on that date any gratuity, from the authority, company, body or association, as the case may be, and the address of every such person so far as it is known; and

(b) the amount of the salary, annuity, pension or gratuity so received by each such person, and the time at which the same becomes payable or, in the case of a gratuity, was paid.

B.—Profits of Companies.

Annual statement of nett profits.

11. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of the nett profits so made during the year ending on the said thirty-first day of March.

Power to require officers of companies to produce accounts.

12. (1) If the Collector has reason to believe that a statement delivered under section 11 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced, for the inspection of the Collector such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power. [Act VIII, 1872, s. 12.]

(2) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions of this Act, that amount shall be payable accordingly.

C.—Interest on Securities.

Mode of payment of tax on interest on securities.

13. (1) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs. [Act VIII, 1872, s. 15.]

(2) If that person does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax. [New.]

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

Collector to determine persons chargeable.

14. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed. [Act VIII, 1872, s. 25.]

Mode of making assessment.

15. (1) The assessment shall be made upon the income accruing to the person during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then upon the income accruing to him during the year ending on the said thirty-first day of March. [Act VIII, 1872, s. 26.]

(2) In the case of a person for the first time becoming chargeable under Part IV within the

year for which the assessment is to be made, or within the year next before that year, the assessment shall be made according to an average of his income for such period as the Collector, having regard to the circumstances, directs.

[License Tax Acts. See Bom. Act III, 1878, ss. 9 and 10. See also Act VIII, 1872, s. 27.]

List of incomes under two thousand rupees.

16. (1) The Collector shall in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

(2) The list shall be in the prescribed language or languages, and shall state in respect of every such person the following particulars, namely:—

(a) his name, and the source or sources of the income in respect of which he is chargeable;

(b) the year or portion of the year for which the tax is to be paid;

(c) the place or places, district or districts, where the income accrues;

(d) the amount to be paid; and

(e) the place where, and the person to whom, the amount is to be paid.

(3) The list shall be filed in the office of the Collector, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

(4) The list so filed shall be open to inspection at all reasonable times without any payment.

(5) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(6) The list to be prepared in each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

[Act VIII, 1872, s. 27.]

Notices to persons with incomes of two thousand rupees and upwards.

17. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector shall cause a notice to be served on him stating the particulars (a) to (e), both inclusive, mentioned in section 16, sub-section (2), and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

[New, cf. Bom. Act III, 1878, ss. 9 and 10, and Ben. Act II, 1880, s. 17.]

Power to modify ordinary procedure in special cases.

18. (1) Notwithstanding anything contained in section 16 or section 17, the Local Government may make rules—

(a) authorising or directing a Collector in specified cases, or classes of cases, to include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and to serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list;

(b) authorising the Collector in any specified town or place to cause a general notice to be published, inviting every person chargeable under Part IV to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form published with the notice, of his income during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March; [New. VIII, 18 22 and

(c) authorising the Collector in any presidency-town to cause a special notice to be served on any person chargeable under Part IV, inviting him to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form accompanying the notice, of his income computed in the manner described in clause (b) of this sub-section.

(2) A return delivered under rules made under clause (b) or clause (c) of sub-section (1) must state the period during which the income has actually accrued; and there must be added at the foot thereof a declaration that the income shown in the return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that the person making the return has no other source of income.

(3) When a Collector authorised in that behalf by rules made under clause (b) or clause (c) of sub-section (1) has caused a notice to be published or served under those rules, he shall not include any person to whom the notice applies in any list made under section 16 or serve a notice on him under section 17 until the time specified in the notice served under those rules has expired.

(4) Rules made under this section shall be published in the official Gazette.

[Act VIII 1872, s. 28.]

Time and place of payment.

19. Every amount specified as payable in a list or notice prepared or served under section 16 or section 17 shall be paid within the time, at the place, and to the person mentioned in the list or notice.

Trustees, Agents, Managers and Incapacitated Persons.

Trustees, guardians and committees of incapacitated persons to be charged.

20. A person being the trustee, guardian, curator or committee of any infant, married-woman subject to the law of England, lunatic or idiot, and having the control of the property of the infant, married woman, lunatic or idiot, whether the infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

Non residents to be charged in names of their agents.

21. Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

Receivers, managers, Courts of Wards, Administrators General and Official Trustees.

22. Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

Power to retain duties charged on trustees, &c

23. When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV,

or when a receiver or manager appointed as aforesaid, a Court of Wards, an Administrator General or an Official Trustee is assessed under that Part in respect of income officially received,

the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

Provision for tax on occupying owners.

24. (1) Where a building is occupied by its owner, it shall be deemed a source of income within the meaning of this Act, and, if liable to be assessed under this Act, shall be assessed at five-sixths of the gross annual rent at which it may reasonably be expected to let, and, in the case of a dwelling-house, may be expected to let unfurnished.

(2) "Owner," as used in this section with reference to a building, means the person who would be entitled to receive the rent of the building if the building were let to a tenant.

CHAPTER IV.

REVISION OF ASSESSMENT.

Petition to Collector against assessment under Part IV.

[Act VIII, 1872, s. 30]

25. (1) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

(2) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 16, or in the notice served under section 17, as the case may be. But the Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of plaints.

Hearing of petition.

[Ben. Act II, 1880, s. 19.]

26. The Collector shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

Petition to Commissioner for revision.

[Ben Act II, 1880, s. 21.]

27. Subject to the control of the Local Government, the Commissioner of the Division, on the petition of any person deeming himself aggrieved by an order under section 12, sub-section (2), or section 26, shall if the amount of the assessment to which the petition relates is two hundred and fifty rupees or upwards, and may in his discretion if the amount of the assessment is less than two hundred and fifty rupees, call for the record of the case, and pass such order thereon as he thinks fit.

Power to summon witnesses, &c.

[Ben. Act II, 1880, s. 22.]

28. The Collector or Commissioner may, for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure:

Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him. XIV of 1882.

CHAPTER V.

RECOVERY OF ARREARS OF TAX.

[Act VIII, 1872, s. 35.]

Tax when payable.

29. The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

[Act VIII, 1872, s. 36, and Ben. Act II, 1880, s. 24.]

Mode and time of recovery.

30. (1) In any case of default under this Act the Collector, in his discretion, may recover a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which he is subordinate, or may pass an order that a sum not exceeding double that amount shall be recovered from the defaulter:

Provided that, where a person has presented a petition under section 25, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(2) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of the tax chargeable under this Act.

(3) An order passed by the Collector under sub-section (1) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters, namely—

XIV of 1882.

(a) sales in execution of decrees,

(b) arrest in execution of decrees for money,

(c) execution of decrees by imprisonment,

(d) claims to attached property, and

(e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code, sections 223 and 224.

[Bom. Act III 1878, s. 20.]

(4) The Local Government may direct, with respect to any specified area, that the tax chargeable under this Act shall be recovered therein with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

[Act I s. 19.]

(5) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Composition.

[Act X 1860, ss 76.]

Agreements for composition.

31. (1) If a company or person desires to compound for the tax assessable under Part II or Part IV, as the case may be, the Collector may, subject to such rules as may be prescribed in this behalf, agree with the company or person for a composition for the tax on such terms and for such period as he thinks fit.

(2) The agreement shall provide for the payment, in each year of the period comprised in the agreement, of the amount of the composition; and that amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II or Part IV, as the case may be.

Receipts.

[Act VI 1872, and 29

Receipts and their contents.

32. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

(a) the date of the payment or recovery of the money;

(b) the amount paid or recovered;

(c) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;

(d) the year or part of the year for which the tax was payable;

(e) the place or places, district or districts, where the income accrues; and

(f) such other particulars, if any, as may be prescribed.

Amendment of Assessment.

[Act VIII 1872, s. 37

Amendment of assessment.

33. If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or person or its or his representative in interest may apply to the Collector during or within three months after the end of the year, and the Collector, on

proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

VIII, s. 38.] Failure to make payments or deliver returns or statements.

34. (1) If a person fails—

(a) to deduct and pay any tax as required by section 8, sub-section (1), or section 13, sub-section (1), or

(b) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 10 or section 11, or

(c) to produce, or cause to be produced, on or before the date mentioned in a notice under section 12, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

VIII, s. 39.] False statement in declaration.

35. If a person makes a statement in a declaration mentioned in section 18, sub-section (2), which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

VIII, s. 40.] Prosecution to be at instance of Collector.

36. A person shall not be proceeded against for an offence under section 34 or section 35, except at the instance of the Collector.

VIII, s. 41.] Sections 193 and 228 of Penal Code to apply to proceedings.

37. Any proceeding under section 12 or Chapter IV of this Act shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code. XLV of 1860.

Power to make Rules.

VIII, s. 46, Act XII, 1860, 3 and] Power to make rules.

38. (1) The Governor General in Council may make rules consistent with this Act for ascertaining and determining income liable to assessment, for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessments under Part IV, and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) In making a rule for preventing the disclosure of any particulars referred to in sub-section (1), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code: XLV of 1860

(3) But a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(4) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

Bar of suits in Civil Court. [Act VIII, 1872, s. 42.]

39. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Exercise of powers of Collector and Commissioner. [Act VIII, 1872, s. 43.]

40. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.

Obligation to furnish information respecting lodgers and employés. [Act VIII, 1872, s. 24.] [Act VIII, 1872, ss. 24 and 39.]

41. An officer or person exercising all or any of the powers of a Collector under this Act may, by notice, require any person to furnish a list, in the prescribed form, containing, to the best of his belief,—

(a) the name of every inmate or lodger resident in any house used by him as a dwelling-house or let by him in lodgings;

(b) the name of every other person receiving salary or emoluments amounting to forty-one rupees ten annas and eight pies per mensem, or five hundred rupees per annum, or upwards, employed in his service, whether resident in any such house as aforesaid or not; and

(c) the place of residence of such of those persons as are not resident in any such house, and of any inmate or lodger in any such house who has a place of residence elsewhere at which he is liable under this Act to be assessed, and who desires to be assessed at that place.

Trustees and agents to furnish information as to beneficiaries and principals. [Act VIII, 1872, s. 18.]

42. An officer or person exercising all or any of the powers aforesaid may, by notice, require any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent to deliver or cause to be delivered a statement of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Trustees, &c., to furnish information as to income. [Act VIII, 1872, s. 18.]

43. An officer or person exercising all or any of the said powers may, by notice, require a trustee, guardian, curator, committee or agent, or a receiver or manager

appointed by any Court in India, or a Court of Wards, Administrator General or Official Trustee, to furnish such returns of income liable to assessment under Part IV as may be prescribed.

[Bengal Act II, 1880, s. 3, cf. s. 28 of this Bill.]

Obligation to furnish other information.

44. An officer or person exercising all or any of the said powers may, at the instance of any person respecting whose assessment or the amount thereof any doubt exists, require any person to furnish such information as he deems to be necessary for the purpose of ascertaining facts relevant to the assessment or its amount.

[Act VIII, 1872, ss. 38 & 39.]

Sections 176 and 177 of Penal Code to apply to requisitions for information.

45. A person required to furnish any information under section 41, section 42, section 43 or section 44 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information.

[Act VIII, 1872, s. 44, 38 & 39 Vic., c. 55, s. 267, and Act VIII, 1885, s. 148.]

XIV of 1866.

Service of notices.

46. (1) A notice under this Act may be served on the person therein named either by a prepaid letter addressed to the person and registered under Part III of the Indian Post Office Act, 1866, or by the delivery or tender to him of a copy of the notice.

(2) If a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post, and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time.

(3) If the notice is to be served otherwise than by registered letter, the service shall, whenever it may be practicable, be on the person named in the notice, or, in the case of a firm, on some member thereof, or, in the case of a Hindu undivided family, on the manager of the joint estate of the family:

(4) But when the person, member or manager cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving-officer shall fix the copy of the notice on the outer door of the house in which the person, firm or family therein named ordinarily resides or carries on business.

[Act VIII, 1872, s. 45.]

Power to declare principal place of business or residence.

47. (1) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

(2) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

(3) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(4) When a person has several places of residence in the territories subject to a single Local Government, that Government may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(5) The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, appoints in this behalf.

[New.]

Saving in favour of payers of pándharí and capitation taxes.

48. Where a person is in respect of any period liable to the tax under this Act he shall not in respect of that period be assessed to the pándharí-tax levied in the Central Provinces under Act XIV of 1867, or to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma under the Burma Land and Revenue Act, 1876.

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[Act VIII 1872, ss. 13 & 20.]

Indemnity.

49. Every person deducting, retaining or paying any tax in pursuance of this Act or of any arrangement under section 9, sub-section (2), in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

[Act XV 1884, s.

Powers exerciseable from time to time.

50. All powers conferred by or conferable under this Act may be exercised from time to time as occasion requires.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878.	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880.	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Madras License Act, 1878.	So much as has not been repealed.
Act No. III of 1880.	An Act to amend Madras Act III of 1878 as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Bombay License Act, 1878.	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880 .	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(See section 4.)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any salary, annuity, pension or gratuity [illegible] in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person. 2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.	(*a*) If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards—five pies in the rupee. (*b*) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem,—four pies in the rupee.

THE SECOND SCHEDULE—*contd.*

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART II.	
PROFITS OF COMPANIES.	
Profits of a company .	Five pies in the rupee on the whole of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the nett profits so made during the year ending on the said thirty-first day of March.
PART III.	
INTEREST ON SECURITIES.	
Interest becoming due on or after the first day of April, 1886, and payable in British India, on— (*a*) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or (*b*) bonds or debentures charged by the Imperial Parliament on the revenues of India, or (*c*) debentures or other securities for money issued by or on behalf of a local authority or company.	Five pies in the rupee on such interest, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. 500, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee.
PART IV.	
OTHER SOURCES OF INCOME.	
Any source of income not included in Part I, Part II or Part III of this schedule.	(*a*) If the annual income is assessed at— not less than Rs. 500 but less than Rs. 750 the tax shall be Rs. 10 " " " 750 " " 1,000 " " 15 " " " 1,000 " " 1,250 " " 20 " " " 1,250 " " 1,500 " " 28 " " " 1,500 " " 1,750 " " 35 " " " 1,750 " " 2,000 " " 42 (*b*) If the annual income is assessed at Rs. 2,000 or upwards—five pies in the rupee on the income.

THE THIRD SCHEDULE.

FORM OF PETITION.

(*See section* 25.)

TO THE COLLECTOR OF

The *day of* *188* .

The petition of *A. B.* of

SHEWETH as follows—

1.—Under Act No. of 1886, your petitioner has been assessed in the sum of rupees for the year commencing the first day of April, 188 .

2.—Your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits, and the place or places at which such income or profits accrues or arise*] for the year ending the day of last were rupees , [as will appear from the documents of which a list is presented herewith.*]

3.—Such income and profits actually accrued and arose during a period of months and days [*here state the exact number of months and days in which the income and profits accrued and arose*].

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [*or* that he may be declared not to be chargeable under the said Act].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

* *These words are to be inserted if the petitioner relies on documents. The list, if the petitioner so wishes, may be presented in a sealed envelope.*

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 4.] CALCUTTA, SATURDAY, JANUARY 23, 1886.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 20th JANUARY 1886.

GENERAL REMARKS.—Rain has fallen in nearly all districts of the Punjab, and in parts of Rajputana, and there have been slight showers in parts of the North-Western Provinces and Oudh, Sind, and the Southern Districts of the Madras Presidency.

Agricultural prospects continue fair in the Madras Presidency, but pressure from loss of the paddy crop is reported from part of the Ganjam district. In Mysore and Coorg the season promises well. The harvest has been completed in some parts and is in progress elsewhere.

Except in some places where injury has been caused by blight, drought, and cloudy weather, the *rabi* crops in the Bombay Presidency promise well. Prospects are also good in the Berars, Hyderabad, Central India, and Rajputana.

Throughout the Punjab and the North-Western Provinces and Oudh the *rabi* is flourishing, and harvest prospects are good. In the Shahpur district of the Punjab fodder is very scarce. In the Central Provinces the crops promise well unless injured by cloudy weather.

The *aman* harvest is nearly complete in Bengal, where the *rabi* and, except in Shahabad, the poppy crops are in excellent condition. In Assam prospects continue favourable.

In British Burma the reaping of the rice crop has been finished in some districts and is well advanced elsewhere.

The public health is generally good in all provinces.

Prices are fluctuating in the North-Western Provinces and Oudh, the Punjab, and Mysore, and are falling in Coorg; elsewhere they are generally steady.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(Jan. 20th)		
Bellary	. . . . .	Standing crops generally good; but castor seeds and *dholl* suffering from insects in parts of three talukas, and white *cholum* and wheat from disease in parts; harvest dry grains, yield generally average. Smallpox in one village.
Kurnool . . .	. . . . .	Standing dry crops slightly injured in parts by late unseasonable rains and by insects. Smallpox in one and cattle-disease in two talukas.
Ganjam . . .	. . . . .	Slight fever and smallpox in one and cattle-disease in two talukas, 9 deaths from cholera.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—*contd.*		
Kistna . . .	. . . . .	Standing crops generally good; harvest paddy and *cholum*, outturn below average. River 2·9 feet over anicut. Fever prevalent, slight smallpox, deaths from cholera unreported last week 111, this week 52.
Chingleput (Madras) .	. . . . .	Standing crops generally good; harvest paddy and *ragi*, yield below average. Cattle-disease in four talukas.
Coimbatore . . .	. . . . .	Standing crops good; harvest wet and dry grains, outturn about average. Slight fever and smallpox in parts.
Tanjore . . .	·02	Standing crops generally good, but paddy not flourishing in parts of one taluk; harvest wet and dry grains, outturn below average. Cattle-disease in one taluka.
Madura . . .	Last week since revised . . 1·02 This week . ·02	Harvest dry grains, yield about average. Fever prevalent.
Malabar . . .	·03	Harvest second crop; paddy outturn below average. Slight smallpox in seven talukas, fever in two, and cattle-disease in one, 20 deaths from cholera.
Travancore . .	.03	Paddy mostly ripe; harvest commenced. Smallpox and fever in parts.
		General Remarks.—General prospects fair, but pressure from loss of paddy crops reported from a part of Ganjam.
Bombay—(**Jan. 20th**)		
Karachi . . .	Slight rain on 18th	River at Kotri on 18th 3 feet 3 inches against 9 feet 4 inches on same date last year. *Rabi* sowings coming up; damage to crops in Sujawal taluka owing to blight. Fever in eleven and cattle-disease in five talukas. Prices—wheat, red rice, and *bajri* in Karachi 20, 30 and 34, in Sakro *nil*, 36 and 46, in Shahbandar 22, 40, and 44, and in Manjhand 32, 38, and 38 pounds per rupee, respectively.
Hyderabad . .	Slight rain in Dero Mohbat taluka.	*Rabi* generally good. River at Kotri on 18th 3 feet 3 inches against 9 feet 4 inches on same date last year. Fever in six and cattle-disease in three talukas; smallpox is reported in Hyderabad town. Prices steady.
Ahmedabad . .	*Nil*	Standing crops healthy. Fever in Sanand and Viramgaum talukas. Wheat 36 and *bajri* 35 pounds per rupee.
Baroda . . .	*Nil*	Public health good; cattle-disease in Kherala Mahal. Standing crops in good condition. Prices—*bajri* 28, wheat 23, and rice 18 pounds per rupee.
Surat . . .	*Nil*	Cotton crops suffered a little in Bardoli taluka from cloudy weather; other standing crops healthy. *Jowari* reaping completed. Cattle healthy; fever in Bardoli, Bulsar, and Mandvi talukas. *Jowari* 39 and *nagli* 44½ pounds per rupee.
Nasik . . .	*Nil*	*Kharif* crop threshing in progress; *rabi* crops in fair condition in ten talukas, irrigated wheat blighted in parts of Yeola taluka and both the crops suffered in parts of Malegaon taluka for want of rain. Cattle-disease in the village of Kalvan, Budruk of the Kalvan taluka. Public health generally good. Wheat 31½, *bajri* 36½, and rice 20¾ pounds per rupee.
Colaba (Bombay) .	*Nil*	Abnormal temperature *nil* on 13th and 19th, 2° cool on 14th and 15th, and 1° warm from 16th to 18th; vapour in air excessive except on 14th and 15th, when it was normal; abnormal wind southerly on 16th and 17th; wind normal on all other days.
Poona . . .	*Nil*	*Rabi* crops growing well throughout the district. Smallpox prevalent in Sirur and cattle-disease in Junnar taluka; 37 cholera cases in taluka Haveli and Poona city, 18 deaths. Prices—*bajri* 36 and *jowari* 42; in Poona, *bajri* 34 and *jowari* 39 pounds per rupee.
Ahmednagar . .	*Nil*	Public health good. Wheat and gram injured by cloudy weather. Fever in Akola. *Bajri* average 46 and *jowari* 53 pounds per rupee.
Sholapur . . .	*Nil*	Linseed, wheat, *tur* and gram crops have suffered more or less from blight and insects; cotton crops also inferior in Madha and Karmala talukas; other *rabi* crops doing well. One fatal cholera case in Barsi taluka. *Jowari* 31 lbs. 14 tolas and *bajri* 43 lbs. 22 tolas per rupee.
Dharwar . . .	*Nil*	Harvesting of rice and early *jowari* in progress; exotic cotton blighted in three and wheat and gram in five talukas. Slight fever and cattle-disease in Mugud, Bankapur, and Hangal. Rice 20 to 32 and *jowari* 42 to 72 pounds per rupee.
Kanara . . .	*Nil*	Second crop operations continue; plants healthy. Fever, small-pox, and cattle-disease decreasing. Common rice in Karwar 14; in district average 13 seers per rupee. Weather seasonable.
Rajkot . . .	*Nil*	Fever, cough and bowel complaints in many parts. Weather cold. Public health generally good. *Bajri* 32, *jowari* 42, and wheat 34 pounds per rupee.
		General Remarks.—Slight rain in parts of Sind, but river low. Reaping of *kharif* crops completed, except in Dharwar; standing crops injured by drought in parts of Nasik, by blight and insects in parts of Sholapur and Bijapur, by cloudy weather in parts of Surat, Broach and Ahmednagar, and by blight in parts of Karachi, Nasik, Dharwar, Khandesh, and Belgaum. Cholera in parts of three, smallpox in parts of six, and fever and cattle-disease in parts of twelve districts.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bengal—(Jan. 20th)		
Chittagong (Jan. 19th)	*Nil*	Weather cold. Harvesting of *aman* nearly finished; winter crops getting on well. Prices somewhat high. Public health good.
Dacca . . .	*Nil*	Cutting of sugarcane going on; *cheena* and *kaon* being sown; cultivation for next paddy crops going on; prospects of winter crops good. Public health good.
24-Pergunnahs . .	*Nil*	*Aman* still being harvested with an outturn of 12 annas; prospects of cold-weather crops good. Public health generally good; cholera abating.
Khoolna . . .	*Nil*	Weather cloudy. *Aman* harvest continues, outturn good; prospects of winter crops good; planting of *boro* paddy going on. Public health fair.
Moorshedabad . .	*Nil*	Weather seasonable. Harvesting of *aman* completed with good outturn; prospects of all cold-weather crops favourable. Public health good.
Pubna . . .	*Nil*	Weather cool and cloudy. *Aman* almost reaped; prospects of winter crops favourable. Public health good; fever about Serajgunge much abated.
Dinagepore . .	*Nil*	Weather rather warm and somewhat cloudy. State of *rabi* crops good. Cholera reported in some thanas.
Rungpore . . .	*Nil*	Prospects of crops good. Public health good.
Midnapore . . .	*Nil*	Prospects of *boro* rice and *rabi* crops good. Public health fair.
Burdwan . . .	*Nil*	*Rabi* crops doing well. Public health fair.
Bhagulpore . .	*Nil*	Rice harvest completed; in the south outturn estimated at 8 to 10 annas and in Mudehpoora 10 to 12 annas; prospects of *rabi* good. Public health good.
Monghyr . . .	. . . .	Possibility of the cloudy weather bringing insects, but reports of the poppy crop to hand are favourable.
Purneah . . .	*Nil*	*Aghani* rice almost harvested; prospects of *rabi* crops good. Public health fair.
Durbhanga . .	*Nil*	Harvesting of paddy completed, and threshing in progress; *rabi* prospects continue favourable. Prices stationary. Public health generally good.
Mozufferpore . .	. . . .	Poppy cultivation favourable.
Sarun . . .	. . . .	Prospects of poppy continue good. Weather favourable.
Chumparun . .	*Nil*	Prospects of *rabi* and poppy crops good. Prices of food-grains stationary. Public health good.
Patna . . .	*Nil*	Harvesting of paddy almost over; *rabi* crops look excellent and promise a good harvest; poppy and cotton growing well. Public health good.
Gya	*Nil*	Weather mild and cloudy. *Rabi* prospects good; poppy promises well. Public health good.
Shahabad . . .	. . . .	Easterly winds and foggy weather have been unfavourable to poppy crop.
Hazaribagh . .	*Nil*	Weather cold and seasonable. Prospects of cold weather crops continue favourable. Poppy promises well. General health good.
Cuttack . . .	*Nil*	Mornings foggy. Reaping of late rice continues; outturn fair. Cholera subsiding; fever still prevalent.
		General Remarks.—No rain fell during the week. *Aman* harvest is nearly over, and the outturn, except in the deeply flooded tracts, is generally good. *Rabi* crops everywhere, and poppy in Behar and Hazaribagh, are in excellent condition: but in Shahabad easterly winds and foggy weather have been unfavourable to the poppy crop. Price of rice is nearly stationary in almost all districts; it is considerably higher in Calcutta and neighbourhood than elsewhere. Public health is generally fair, except in Cuttack and Backergunge, where fever is still prevalent, and in Tipperah where cholera is prevalent.
N. W. Provinces and Oudh— (Jan. 20th		
Benares (Jan. 19th)	*Nil*	Weather clear and seasonable. Prospects of *rabi* continue favourable; sugarcane cutting and pressing carried on. Supplies ample and prices steady. General health good; no cattle-disease.
Gorakhpore („ 18th)	*Nil*	*Rabi* and poppy crops in good condition. Slight rise in prices. Health good; cholera disappeared.
Fyzabad („ 19th)	*Nil*	Weather fair. Wheat and barley in ear; poppy being weeded. Supplies ample. Prices stationary. Health of people good.
Lucknow („ 18th)	. . . .	Weather fair. *Rabi* prospects continue favourable; poppy is being weeded; sugarcane pressed. Markets well supplied. Prices steady. Fodder very dear. Health of people good as well as the condition of cattle.
Rae Barelli („ „)	. . . .	Weather seasonable. Prospects of *rabi* crop continue favourable. Prices slightly rising. Supplies ample. General health fair.
Partabgarh („ 19th)	*Nil*	Wind westerly; weather clear. *Rabi* prospects excellent; opium crop is very favourable and promises well; *sawan* sowing has commenced; sugarcane is being crushed. Prices almost stationary. No illness among the people and cattle.
Allahabad („ „)	*Nil*	Weather seasonable. Crop prospects very good, though poppy somewhat backward. Markets full. Prices rising slightly. Condition of men and cattle good.
Cawnpore („ 18th)	*Nil*	*Rabi* and poppy crops flourishing. Prices steady. Condition of people and cattle good.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
N.-W. P. & Oudh—*contd*		
Banda (Jan. 19th)	*Nil*	Clouds about. *Rabi* crops flourishing. Prices steady. Public health good; cattle-disease in one village.
Ballia („ 18th)	*Nil*	Weather continues seasonable; sky sometimes cloudy. *Rabi* prospects excellent. Supplies ample. Health good; no cattle-disease.
Farakhabad („ „)	*Nil*	Prospects of crops good. Health continues good.
Sitapur „ „)	*Nil*	Weather clear. *Rabi* prospects continue favourable; poppy crops healthy. Prices steady. Health of people and cattle good.
Bareilly („ „)	*Nil*	Prospects of crops continue good. Opium, everywhere in good progress. Slight small-pox in one pargana, health otherwise good.
Kumaon („ „)	*Nil*	Weather cloudy; sunshine required for *rabi* which is progressing well. Prices stationary. General health good; cattle-disease continues.
Agra („ 18th)	*Nil*	*Rabi* progressing. Prices steady. Health good.
Jhansi („ „)	*Nil*	Weather clear. Crops flourishing; poppy crop doing well. Prices rising.
Meerut („ 19th)	. . . .	Weather cloudy. Crops flourishing. Supplies and prices steady. Health good.
		General Remarks.—Weather generally favourable; in three districts there has been slight rain. The *rabi* crops continue to flourish and prospects are good everywhere. Supplies are ample, but prices are still fluctuating. General condition of health and cattle good.
Punjab—(Jan. 20th)		
Delhi . (Jan. 19th)	. . . .	Heath fair. *Rabi* crops promising. Prices fluctuating.
Hissar . . .	0·70	*Rabi* flourishing. Health good. Prices nearly stationary.
Umballa . . .	0·50	*Rabi* crops much improved. Health and prospects good. Prices stationary.
Jullunder . . .	1·60	Health and crops good. Prices stationary.
Amritsar . . .	0·10	Health and crops good. Prices stationary.
Sialkot . . .	0·40	Crops flourishing. Health good. Prices falling.
Ferozepore . . .	. . . .	Health and crops good. Prices stationary.
Lahore . . .	0·90	Prospects improved. Health good. Prices almost stationary.
Rawalpindi . .	0·10	*Rabi* prospects average. Health good. Prices stationary.
Shahpur . . .	. . . .	Small pox in the Shahpur and Bhera tahsils. Prices rising. Fodder very scarce.
Mooltan . . .	0·80 at Sadr	Prospects of *rabi* crops favourable. Health good. Prices stationary.
Dera Ismail Khan .	1·75	Prices stationary. Prospects good. Health fair.
Peshawar . . .	0·20	Prices almost stationary. Health and *rabi* prospects good.
		General Remarks.—Rain has fallen almost throughout the Province. Small-pox in Bhera and Shahpur tahsils of Shahpur district, health elsewhere good. *Rabi* prospects favourable; fodder very scarce in Shahpur district. Prices rising in Shahpur district, falling in Sialkot district, stationary elsewhere.
Central Provinces—(Jan. 20th)		
Nagpur . . .	. . . .	Weather cloudy. *Kharif* being gathered; *rabi* injured by cloudy weather. Cattle-disease prevalent. Prices stationary.
Jubbulpore . .	. . . .	Weather cloudy and unfavourable for crops. Health fair. Prices steady.
Saugor . (Jan. 19th)	. . . .	Weather cloudy. Prospects good. Health fair. Wheat 17, rice 11, gram 19 seers per rupee.
Seoni . . .	. . . .	Weather cloudy. Mildew has attacked linseed. Fever abating Prices steady.
Hoshangabad . .	. . . .	Occasional clouds. Health good; Cattle-disease in Harda tahsil. Rice 11, wheat 16½, *jowari* 20 seers per rupee.
Khandwa . . .	. . . .	Weather slightly cloudy. *Rabi* crops good; wheat and gram flourishing. Health good. Prices steady.
Raipur . . .	. . . .	Weather cloudy and injurious to crops. Cattle-disease in places Prices steady.
		General Remarks.—Cloudy weather prevails and is reported to be injurious to *rabi* crops. Health good. Prices steady.
British Burma—(Jan. 20th)		
Akyab (Jan. 16th)	*Nil*	Public health and health of cattle good. Reaping nearly finished.
Bassein . . .	*Nil*	Slight cholera in one township; cattle-disease mild and sporadic. Reaping progressing.
Rangoon . . .	*Nil*	Public health and health of cattle good.
Amherst (Moulmein) .	*Nil*	Public health and health of cattle good. Reaping in Amherst nearly finished.
Tavoy . . .	*Nil*	Public health and health of cattle good. Harvesting in progress.
Pegu . . .	*Nil*	Public health and health of cattle good. Reaping nearly finished.
Henzada . . .	*Nil*	Slight cholera in two townships; cattle healthy.
Prome . . .	*Nil*	Slight cholera in one township; cattle healthy. Paddy seems nearly all reaped now.
Toungoo . . .	*Nil*	Public health and health of cattle good. Reaping progressing.
Thayetmyo . . .	*Nil*	Public health and health of cattle good. Reaping finished.
		General Remarks.—Public health good; a little sporadic cholera and cattle-disease. Reaping finished in some districts and well advanced in the rest.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Assam—(Jan. 20th)		
Gauhati . . .	*Nil*	Weather seasonable. Public health fair. Reaping of *sali* finished; gathering of mustard commenced.
Sylhet . . .	*Nil*	No change in crops since last report. Cholera abating in places.
Cachar . . .	*Nil*	Weather cold. Reaping of *sail* and *asra* crops nearly finished. Common rice 15¼ seers per rupee. One death from cholera reported from Katigora station; general health good.
Dibrugarh . . .	·09	Weather cloudy. Reaping of *sali* crop continues in some parts of the district. District healthy.
Mysore and Coorg—(Jan. 20th)		
Bangalore . . .	*Nil*	Crops generally in good condition; harvesting operations completed in some parts, progressing in others; prospects fair. Public health good; smallpox and fever continue in parts of Bangalore and Tumkur districts; cattle-disease continues in parts of Bangalore and Kolar districts. Prices fluctuating.
Mysore . . .		
Mercara . . .	. . . .	Prices of food grains slightly fallen. Prospects of season and public health good.
Berar and Hyderabad—(Jan. 20th)		
Amraoti . . .	*Nil*	Weather cloudy. *Rabi* prospects good; threshing of *jowari* in progress. Wheat 22 and *jowari* 26 seers per rupee.
Akola . . .	*Nil*	*Rabi* crops excellent; *kharif* crops being reaped and threshed.
Hyderabad . .	*Nil*	*Tabi* sowings in progress; *rabi* crops are healthy. Fever and ague still prevalent in some talukas. Prices: wheat 14½, coarse rice 12, white *jowar* 18, yellow *jowar* 25, and *tur* 16¼ seers per current sicca rupee.
Central India States—(Jan. 20th)		
Indore . . .	. . . .	Weather warmer and cloudy. Health good. Prices of grain rising slightly.
Morar (Gwalior) . .	·15	Total rainfall 31·36. Health and prospects good. Weather seasonable.
Sutna . . .	. . . .	Health and prospects good.
Neemuch . . .	. . . .	Weather clear. Opium and other crops and health good.
Goona . . .	. . . .	Health and prospects good.
Agar . . .	. . . .	Health and opium prospects good.
Sehore . . .	. . . .	Weather fair. Crops and health good.
Rajputana—(Jan. 20th)		
Abu (Jan. 20th)	·15	Health good. Weather clear and colder.
Sirohi („ 18th)	*Nil*	Weather cloudy and warm. Tanks and wells drying. Health and crop prospects good.
Marwar („ 16th)	*Nil*	Weather cloudy; cold mild. *Rabi* in good condition. Prices stationary. Smallpox still prevalent.
Kherwara („ 18th)	*Nil*	Crops in good condition. Health generally good, but pneumonia still prevalent. Prices unchanged. Weather cold and cloudy.
Partabgarh („ 17th)	*Nil*	Tanks and wells very low. Health and crops good. Weather clear and cold.
Meywar („ 18th)	*Nil*	Crops average. Health good. Prices stationary. Weather seasonable. Prospects good.
Harowti („ „)	*Nil*	Prospects and health good.
Kotah („ 16th)	*Nil*	Crops promising. General health good. Weather occasionally cloudy.
Ajmere („ 19th)	·20	Weather cloudy. *Rabi* crops good. Fever and smallpox diminishing. Prices stationary.
Jeypore („ „)	·46	Weather cloudy. Crop prospects favourable. Prices steady. Health good.
Ulwar („ „)	*Nil*	Crop prospects and health good. Weather cloudy.
Bikanir („ 16th)	Slight rain.	Smallpox in Ratangarh; health otherwise good. Prices stationary. Weather cloudy and cold.
Nepal—(Jan. 14th)		
Khatmandu . .	*Nil*	Prospects good.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

MEASURES FOR THE CONVEYANCE OF PILGRIMS BETWEEN INDIA AND THE HEDJAZ.

No. $\frac{1}{21-33}$.

Extract from the Proceedings of the Government of India, in the Home Department (Sanitary),—under date Calcutta, the 21st January 1886.

READ—

Home Department Resolution No. 4—198-214, dated the 12th July 1882.

Ditto ditto No. 5—175-191, dated the 3rd July 1884.

Letter from Messrs. Thomas Cook and Son, dated the 10th October 1884.

Letter to Messrs. Thomas Cook and Son, No. 368, dated the 10th December 1884.

Letter to Messrs. Thomas Cook and Son, No. 312, dated the 18th October 1885.

Letter from J. M. Cook, Esquire, No. , dated the 22nd December 1885.

Letter to J. M. Cook, Esquire, No. 4, dated the 6th January 1886.

RESOLUTION.

FOR several years past the attention of the Government of India has from time to time been directed to the desirability of alleviating, ~~so far as is possible, the~~ discomforts and sufferings experienced by Muhammadan pilgrims during the journey from India to the Hedjaz. The existence of these sufferings, more especially in the case of those of the poorer class of Muhammadans who undertake the pilgrimage, is an admitted fact; but the action taken with a view to afford relief has been necessarily of a restricted nature owing to the unwillingness felt by the Government to undertake any direct interference with what is considered to be a religious obligation by a large section of the Muhammadan community in India. In 1880 intimation was received from Her Majesty's Secretary of State that the Turkish Government had issued orders requiring passports from all passengers and pilgrims arriving in Jeddah, whether Turkish or foreign subjects, and announcing that those who came unprovided with such documents would be liable to be repelled from the ports of the Hedjaz. In order to render these Turkish Regulations as little irksome as possible to natives of India proceeding to the Hedjaz on pilgrimage, the Government of India, after consulting Local Governments and Administrations, resolved* to establish a system under which passports should be unconditionally given to every intending pilgrim, not only at the Indian ports of embarkation but also at the central stations of every district in British India and at the head quarters of all Political Agencies in Native States. Arrangements were also made to grant informal passes to the subjects of other Governments, *e. g.*, natives of Kashgar, Russian Turkistan, Afghanistan, &c., who embark for Mecca from Indian ports, it being explained that these passes impose no responsibility on the Government of India in regard to the holders, and that the Governor General in Council could not in any way guarantee their recognition by the officials of the Turkish or any other Foreign Government. Further, in consideration of the very large number of pilgrims who annually embark at, and return to, Bombay, and to the necessity of making

* Home Department Resolution No. 4—198-214, dated 12th July 1882.

some special arrangements to meet their requirements, a Muhammadan Protector of Pilgrims was appointed at that port and instructed to supply intending pilgrims with all the information and assistance within his power in respect of every matter connected with the pilgrimage.

2. Since the above measures were undertaken, further efforts have been made by the Government of India towards the proper regulation of the India pilgrim traffic by amending the provisions of the Native Passenger Ships Act (No. VIII of 1876) in certain important respects, and by revising the rules issued under that Act with reference to the fitting, provisioning, sanitary arrangements, &c., of pilgrim ships. These rules have been assimilated, as far as possible, with those in force for regulating the transport of emigrants to the French and British colonies, and have been widely circulated in the form of a "Manual for the guidance of officers and others concerned in the Red Sea Pilgrim Traffic." It has been made obligatory on ships conveying more than 100 pilgrims to carry a qualified medical officer, and in order to promote the welfare of Indian pilgrims during their stay in the Hedjaz, an Indian Vice-Consul has been appointed at Jeddah, whose special duty it is to attend to the interests and well-being of the pilgrims. In order further to afford protection and assistance to the pilgrims, especially in connection with their detention in quarantine under the orders of the Turkish Government, a Muhammadan Vice-Consul has been temporarily appointed for Hodeida and Camaran. A dispensary has also been established at Jeddah for affording relief to Indian pilgrims in the Hedjaz. Lastly, in order to regulate and bring under proper control the transactions of pilgrim-brokers in the City of Bombay, it is proposed to introduce a Bill into the local Legislative Council under which the business will in future be restricted to licensed persons; and certain penalties will be imposed for any breach of the terms of the license. The action hitherto taken cannot fail to have effected a substantial improvement in the position of pilgrims during the voyage to Jeddah and while staying in the Hedjaz. In the course of the correspondence which has taken place with Her Majesty's Secretary of State on the subject, it was considered whether intending pilgrims should be required before proceeding on the voyage to deposit a sum of money sufficient to cover the cost of their return journey. The Government of India admitted that such a regulation would prevent much misery and suffering, but the opinion of the local authorities was opposed to interference of this nature on the ground that it might be misunderstood and misinterpreted, and the Governor General in Council accordingly decided that action of the kind was unadvisable. At the same time a public notice was issued in the English, Hindustani, and Persian languages warning persons who propose to undertake the pilgrimage of the difficulties to which they would be exposed owing to the imposition by the Turkish Government of quarantine for at least ten days at the Island of Camaran (during which period pilgrims are required to pay certain fees besides arranging for their own provisions), and impressing upon intending pilgrims the desirability of not starting unless provided with sufficient funds (at least Rs. 300) in order to meet the expenses of quarantine, of the journey from Jeddah to Mecca and back, and of the return journey to India.

3. In October 1884 a communication was received from Messrs. Thomas Cook and Son, expressing the readiness of that Firm to undertake the conveyance of pilgrims between India and Mecca. The extensive experience gained by Messrs. Cook and Son in connection with the requirements of schemes of a similar character, and the considerable degree of success which has attended their operations clearly pointed to that Firm as peculiarly qualified to assist the Government in still further regulating the conveyance of pilgrims between India

and Arabia, and in placing the arrangements on a footing more satisfactory to the Government and more convenient to the pilgrims themselves than has hitherto been found possible. Messrs. Cook and Son were accordingly informed that if they were able to make the necessary arrangements, the Governor General in Council would be prepared to give them such assistance as might be within his power. Messrs. Cook and Son have now informed the Government of India of the conditions upon which they are prepared to undertake the agency and control of the conveyance of pilgrims to and from Jeddah, and the Governor General in Council, after careful consideration and personal communication with Mr. J. M. Cook, is of opinion that those conditions are such as may be accepted. The conditions contemplate the appointment of Messrs. Thomas Cook and Son to be pilgrim agents for the whole of India, local officers and officers in charge of treasuries being instructed to assist that Firm in making known the terms of through conveyance to Jeddah and back, and in disposing of through tickets. The Bombay Government will be requested to make over to the representatives of the Firm the issue of passports in Bombay after these have been signed by the proper authorities, and to instruct the Protector of Pilgrims to work in harmony with the Firm and to render it every possible assistance. On the other hand, Messrs. Thomas Cook and Son agree to arrange with the railway administrations, steam ship proprietors, and others concerned, for the conveyance of the pilgrims, at through fares, from all the chief stations in India to Jeddah and back, and to do all in their power to secure the transit of the pilgrims in satisfactory ships supplied with proper accommodation in accordance with the regulations laid down by the Government. They are prepared to provide the requisite agency for the work, Muhammadans being appointed for this purpose in all cases where necessary, to establish a special pilgrimage office in the most convenient position at Bombay, and possibly also at Jeddah, and to make all detailed arrangements in connection with the issue of the necessary announcements, forms of tickets, &c. Lastly, the Firm has expressed its readiness to comply with the requirements and regulations which may be laid down from time to time by the Government of India precisely in the same manner as though they were in the service of the Government.

4. The Governor General in Council feels convinced that a scheme of the nature above described cannot fail, if successfully carried out, to be productive of much benefit to Indian pilgrims to the Hedjaz, but if success is to be ensured, it is essential that every assistance should be afforded to Messrs. Cook and Son, not only by Local Governments and Administrations, but also by District and other officers upon whom it will devolve to give effect to the detailed arrangements. His Excellency in Council accordingly trusts that Local Governments and Administrations will see that this is done, and will direct local officers to co-operate in every possible manner with the representatives of the Firm in carrying on their operations.

ORDER.—Ordered, that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Foreign and Financial Departments for the issue of any further orders required. Also, that it be published in the *Gazette of India* and in all local Gazettes for general information. Local Governments are requested to arrange for its translation and publication in all Vernacular Gazettes.

(True Extract.)

A. MACKENZIE,

Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF CALCUTTA DURING THE MONTH OF DECEMBER 1885.

No. 1.—As to Age and Sex.

	Demerara.				Trinidad.				Fiji.				Natal.				Mauritius.				Surinam.				French W. I. Colonies.				Total.		
	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Grand Total.
Under 2 years	7	9	16	100 women to every 100 men.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	9	16
From 2 to 10 years	22	21	43		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22	21	43
„ 10 „ 20 „	79	36	115		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	79	36	115
„ 20 „ 30 „	261	120	381		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	261	120	381
„ 30 „ 40 „	16	2	18		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	2	18
„ 40 „ 50 „	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Above 50 „	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	385	188	573	41·38 women to every 100 men.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	385	188	573

No. 2.—As to places whence emigrants came to Calcutta for embarkation.

	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Grand Total.
Orissa	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
Western Bengal	11	7	18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	7	18
Central ditto	6	4	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	4	10
Eastern ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Behar	103	69	172	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	103	69	172
North-Western Provinces	157	72	229	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	157	72	229
Oudh	99	32	131	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	99	32	131
Central India	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
Punjab	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
Nepal	1	3	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	3	4
Mixed, Madras & Bombay, &c.	5	1	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	1	6
Grand Total	385	188	573	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	385	188	573

No. 3.—As to Caste and Religion.

	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Grand Total.
Brahmins, and high castes	50	28	78	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50	28	78
Agriculturists	86	28	114	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	86	28	114
Artisans	77	32	109	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	77	32	109
Low castes	124	53	177	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	124	53	177
Musulmans	48	47	95	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	48	47	95
Christians	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...
Grand Total	385	188	573	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	385	188	573

MEMO.	M.	F.	Total.
1 Hindoos	337	141	478
2 Musulmans	48	47	95
3. Christians	..	...	...
Total	385	188	573

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXVIII of 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 27th Dec. 1884. Total.	Per mile open.	Total mean length open.	Receipts for week ending 26th Dec. 1885. Total.	Per mile open.	Total receipts from 1st April to 27th Dec. 1884. Total.	Per mile open per week.	Total receipts from 1st April to 26th Dec. 1885. Total.	Per mile open per week	Total Increase in 1885-86.	Total Decrease in 1885-86.
	Guaranteed.		R	R		R	R	R	R	R	R	R	R
Last 12 days of Dec. 1885	Oudh and Rohilkhand	594	94,476	159	608	91,144	150	37,00,563	170	40,78,077	174	3,77,514	...
Ditto	Sind, Punjab and Delhi	704	2,52,643	359	704	2,64,832	376	79,99,890	286	1,00,72,593	371	20,72,703	...
26th Dec. 1885	Madras	861	1,60,767	187	861	1,51,342	176	52,02,733	156	55,72,884	168	3,70,151	...
26th ditto	South Indian	654	38,963	60	654	1,01,071	155	31,42,8[illegible]7	124	33,34,631	132	1,91,814	...
Last 12 days of Dec. 1885	Great Indian Peninsula	1,504	6,03,920	402	1,504	6,86,656	457	2,40,53,154	413	2,51,71,056	434	11,17,902	...
2nd Jan. 1886	Bombay, Baroda and Central India	461	2,51,035	544	461	2,50,797	544	83,39,942	468	92,83,376	522	9,43,434	...
	Total	4,778	14,01,804	293	4,792	15,46,442	323	5,24,39,099	284	5,75,12,617	312	50,73,518	...
	State.												
9th Jan. 1886	East Indian	1,509	8,15,189	540	1,515	8,42,642	556	3,05,19,967	522	3,39,75,848	582	34,55,881	...
Last 12 days of Dec. 1885	Eastern Bengal	233	1,13,795	488	233	1,28,[illegible]86	553	4,[illegible]95,280	465	3,[illegible]2,569	362	...	9,42,711
Ditto	Nalhati	27	1,255	46	27	1,282	47	57,400	55	59,652	55	...	748
Ditto	Northern Bengal	249	67,131	270	249	67,083	269	16,40,938	171	16,17,786	169	...	23,152
Ditto	Kaunia-Dharla	37	3,759	102	37	2,693	73	1,08,058	76	91,672	64	...	16,386
Ditto	Tirhoot	226	19,942	88	226	20,331	90	9,19,064	116	9,23,272	106	4,208	...
9th Jan. 1886	Patna-Gya	57	9,057	159	57	7,956	140	3,88,357	176	3,61,995	165	...	26,362
19th Dec. 1885	Cawnpore-Achnera	240	18,700	78	253	20,329	80	7,04,080	76	6,35,768	66	...	68,312
9th Jan. 1886	Dildarnagar-Ghazipur	12	795	66	12	752	63	34,657	75	33,898	74	...	759
2nd ditto	Rajputana-Malwa (a)	1,260	2,96,985	236	1,411	3,30[illegible]00	234	95,58,969	194	1,17,28,204	215	21,69,235	...
26th Dec. 1885	Wardha Coal	45	17,237	383	45	12,652	281	4,49,087	258	4,03,075	232	...	46,012
26th ditto	Nagpur and Chhattisgarh	149	21,102	142	149	20,322	136	8,69,848	151	8,94,483	156	24,635	...
First 2 days of Jan. 1886	British Burma	254	35,446	140	327	30,425	93	14,15,819	154	13,24,715	114	...	91,104
9th Jan. 1886	Sindia	75	8,783	117	75	6,494	87	2,60,266	90	2,59,861	90	...	405
Last 12 days of Dec. 1885	Punjab Northern	447	69,448	155	447	68,694	154	24,07,009	139	27,33,881	158	3,26,872	...
26th Dec. 1885	Indus Valley	660	1,33,881	203	660	1,54,400	234	57,57,196	225	84,93,009	334	27,35,813	...
Last 12 days of Dec. 1885	Amritsar-Pathankot	66	3,850	58	66	5,491	83	1,60,001	60	2,16,3[illegible]4	85	56,313	...
26th Dec. 1885	Bareilly-Pilibhit	36	1,413	39	36	1,946	54	(b)6,252	26	54,062	39	47,8[illegible]0	...
Last 12 days of Dec. 1885	Narainganj-Dacca-Mymensingh	...	...	...	86	3,345	39	...	...	71,397	36	71,397	...
19th Dec. 1885	Jorhat	...	...	...	...	(c)	...	...	...	(d)26,646	29	26,646	...
	Total	4,073	8,22,579	202	4,396	8,82,984	201	2,89,32,281	187	3,31,79,259	197	42,46,978	...
Grand Total (Guaranteed and State)		10,360	30,39,572	293	10,703	32,72,068	306	11,18,91,347	281	12,46,67,724	302	1,27,76,377	...
Gross Estimated Expenses		...	...	...	...	...	...	5,86,14,718	148	6,78,85,400	165	...	...
Net Receipts		...	...	...	...	...	...	5,32,76,629	133	5,67,82,324	137	35,05,695	...
	Assisted Companies.												
Last 12 days of Dec. 1885	Bengal Central	126	7,482	59	126	19,705	156	3,81,207	79	3,75,704	77	...	5,503
26th Dec. 1885	Rohilkhand and Kumaon	67	1,484	22	67	5,035	76	(b)29,775	67	1,80,035	69	1,50,260	...
26th ditto	Assam	70	4,049	58	78	6,050	78	1,67,440	64	1,92,447	63	25,007	...
Last 5 days of Dec. 1885	Southern Mahratta	214	7,584	35	315	23,302	74	(e)1,84,576	35	7,14,005	66	5,29,429	...
Last 12 days of Dec. 1885	Bengal and North-Western	75	1,788	24	303	19,730	65	67,755	25	9,63,381	83	8,95,626	...
9th Jan. 1886	Tarakessur	...	...	...	22	4,455	202	...	...	1,81,365	214	1,81,365	...
	Total	552	22,387	41	911	78,337	86	8,30,753	52	26,06,937	77	17,76,184	...
	Native States.												
26th Dec. 1885	Bhavnagar-Gondal	193	17,834	92	193	18,420	95	8,34,640	111	7,03,076	95	...	1,31,564
2nd Jan. 1886	Jodhpore	44	1,956	44	64	3,040	47	46,790	33	1,27,866	52	81,076	...
19th Dec. 1885	Nizam's	...	(c)	...	...	(c)	...	(f)6,94,806	153	(d)8,18,323	180	1,23,517	...
26th ditto	Mysore	132	7,177	54	140	8,983	64	2,80,344	66	3,29,951	61	49,607	...
Last 12 days of Dec. 1885	Rajpura-Patiala	16	741	46	16	1,527	95	(g)4,693	36	33,866	55	29,173	...
	Total	385	27,708	72	413	31,970	77	18,61,273	101	20,13,082	97	1,51,809	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*," audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.
(b) Total receipts from 12th October to 27th December 1884.
(c) Return not received.
(d) Total receipts from 1st April to 19th December 1885.
(e) Total receipts from 2nd April to 27th December 1884.
(f) Total receipts from 1st April to 20th December 1884.
(g) Total receipts from 1st November to 27th December 1884.

FORT WILLIAM,
The 21st January 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (including Salt Revenue) for the first nine months of the official year 1885-86 and of the fourteen preceding years.

(IN THOUSANDS OF RUPEES.)

Year.	FOR THE NINE MONTHS, APRIL TO DECEMBER.																											Year.
	Bengal.				Bombay.				Sindh.				Madras.				British Burma.				Total British India.							
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.			
1871-72	7,65	55,99	16,59	80,23	5,00	33,67	3,10	41,77	93	93	1,38	3,24	2,66	8,92	9,93	21,51	1,17	3,16	12,78	17,11	17,41	1,02,67	1,20,08	43,78	1,63,86			1871-72.
1872-73	9,08	52,55	18,12	79,75	3,93	31,83	2,59	38,35	81	92	1,62	3,35	2,88	8,68	7,96	19,52	2,19	3,54	22,31	28,04	18,89	97,52	1,16,41	52,60	1,69,01			1872-73.
1873-74	7,79	51,64	14,08	73,51	4,51	34,03	2,64	41,18	90	77	90	2,57	2,70	10,24	9,87	22,81	2,38	3,46	16,41	22,25	18,28	1,00,14	1,18,42	43,90	1,62,32			1873-74.
1874-75	8,85	58,68	11,14	78,67	4,97	34,99	3,01	42,97	86	63	1,10	2,59	2,71	10,17	9,64	22,52	2,92	5,10	11,22	19,24	20,31	1,09,57	1,29,88	36,11	1,65,99			1874-75.
1875-76	9,37	57,45	11,65	78,47	4,95	30,55	3,77	39,27	97	79	1,02	2,78	3,15	10,41	8,60	22,16	2,87	3,67	19,35	25,89	21,31	1,02,87	1,24,18	44,39	1,68,57			1875-76.
1876-77	9,65	49,49	10,93	70,07	6,18	31,26	83	38,27	1,16	58	20	1,94	4,11	9,06	5,63	18,80	3,14	3,80	13,59	20,53	24,24	94,19	1,18,43	31,18	1,49,61			1876-77.
1877-78	10,71	59,44	13,04	83,19	6,31	35,95	77	43,03	1,49	70	32	2,51	4,06	6,58	1,54	12,18	3,62	4,60	10,17	18,39	26,19	1,07,27	1,33,46	25,84	1,59,30			1877-78.
1878-79	9,68	49,72	11,62	71,02	6,28	33,26	1,54	41,08	1,42	44	19	2,05	4,03	6,81	3,39	14,23	4,92	5,07	15,33	25,32	26,33	95,30	1,21,63	32,07	1,53,70			1878-79.
1879-80	9,04	46,91	7,68	63,63	7,04	28,75	1,46	37,25	2,40	55	19	3,14	3,90	6,93	5,28	16,11	5,07	4,91	18,00	27,98	27,45	88,05	1,15,50	32,61	1,48,11			1879-80.
1880-81	9,73	45,62	9,27	64,62	6,36	40,98	1,77	49,11	3,39	86	18	4,43	3,92	7,99	5,89	17,80	3,51	5,94	21,87	31,32	26,91	1,01,39	1,28,30	38,98	1,67,28			1880-81.
1881-82	9,61	40,83	11,24	61,68	7,43	35,08	1,21	43,72	2,83	97	26	4,06	3,66	7,24	3,63	14,53	5,10	5,87	25,38	36,35	28,63	89,99	1,18,62	41,72	1,60,34			1881-82.
1882-83	10,40	11	11,91	22,42	7,36	-1,04*	1,15	7,47	2,59	3	44	3,06	4,04	2	2,88	6,94	5,73	6	30,23	36,02	30,12	—82*	29,30	46,61	75,91			1882-83.
1883-84	10,45	22	12,98	23,65	7,96	41	1,08	9,45	2,64	4	38	3,06	3,73	7	3,88	7,68	5,77	11	21,97	27,85	30,55	85	31,40	40,29	71,69			1883-84.
1884-85	9,13	26	8,16	17,55	7,70	33	1,39	9,42	2,87	5	43	3,35	3,57	4	3,78	7,39	5,67	4	16,07	21,78	28,94	72	29,66	29,83	59,49			1884-85.
1885-86	9,73	22	10,08	20,03	8,90	40	88	10,18	3,17	5	59	3,81	3,65	8	2,72	6,45	4,65	4	25,41	30,10	30,10	79	30,89	39,68	70,57			1885-86.

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 22nd January 1886.

D. M. BARBOUR,
Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 8, Hastings Street, Calcutta.*

The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, FRIDAY, JANUARY 29, 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 29th January 1886.

No 36.

The Right Honourable the Secretary of State for India in Council has been pleased to appoint General Sir Frederick Sleigh Roberts, Bart., G.C.B., C.I.E., V.C., R.A., Commander-in-Chief of Her Majesty's Forces in India, to be an Extraordinary Member of the Council of the Governor-General of India in succession to General Sir Donald Martin Stewart, Bart., G.C.B., C.I.E. It is hereby notified that General Sir F. S. Roberts, Bart., has on the forenoon of this day taken his seat under the usual salute as an Extraordinary Member of the said Council.

No. 39.

The Governor-General in Council has been pleased, under the provisions of the Statute 24 and 25 Vic., cap. 67, section 27, to appoint Major-General Thomas Elliott Hughes, R.A., Director-General of Ordnance in India, to act temporarily as an Ordinary Member of the Council of the Governor-General in the place of Lieutenant-General the Hon'ble Thomas Fourness Wilson, C.B., C.I.E., incapacitated by illness. Major-General Hughes has on the forenoon of this day taken his seat in the said Council under the usual salute.

A. MACKENZIE,

Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 8, Hastings Street, Calcutta.*

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 5.] CALCUTTA, SATURDAY, JANUARY 30, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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Nothing for publication.

SUPPLEMENT No. 5.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 27th January 1886.

No. 91.—The Governor-General in Council has been pleased to confirm the admission of Mr. T. M. Swáminátha Aiyár, B.A., a Probationer in the Madras Presidency, to employment in the Civil Service of that Presidency, in accordance with the rules issued under Section 6 of the Statute 33 Vic., Cap. 3.

The 30th January 1886.

No. 100.—The Governor-General in Council hereby declares that it is expedient that the Governor-General shall visit certain parts of India unaccompanied by his Council. And in the exercise of the powers conferred by the Indian Councils Act, Section 6, the Governor-General in Council hereby nominates the Honourable Courtenay Peregrine Ilbert, Barrister-at-Law, C.S.I., C.I.E., to be President of the said Council, with effect from the third of February 1886, during the time of such visit; and the powers of the Governor-General in assemblies of the said Council during the time of such visit shall be reposed in the said Honourable Courtenay Peregrine Ilbert, except that of assenting to, or withholding his assent from, or reserving for the signification of Her Majesty's pleasure, any law or regulation as provided in the 24th and 25th Vic., Cap. 67. And the Governor-General is authorized by this order made for that purpose alone to exercise all or any of the powers which may be exercised by the said Governor-General in Council in every case in which the said Governor-General may think it expedient to exercise the same, except the powers of making laws and regulations.

ESTABLISHMENTS.

The 29th January 1886.

No. 36.—The Right Honourable the Secretary of State for India in Council has been pleased to appoint General Sir Frederick Sleigh Roberts, Bart., G.C.B., C.I.E., V.C., R.A., Commander-in-Chief of Her Majesty's Forces in India, to be an Extraordinary Member of the Council of the Governor-General of India in succession to General Sir Donald Martin Stewart, Bart., G.C.B., C.I.E. It is hereby notified that General Sir F. S. Roberts, Bart., has on the forenoon of this day taken his seat under the usual salute as an Extraordinary Member of the said Council.

No. 39.—The Governor-General in Council has been pleased, under the provisions of the Statute 24 and 25, Vic., Cap. 67, section 27, to appoint Major-General Thomas Elliott Hughes, R.A.

Director-General of Ordnance in India, to act temporarily as an Ordinary Member of the Council of the Governor-General in the place of Lieutenant-General the Hon'ble Thomas Fourness Wilson, C.B., C.I.E., incapacitated by illness. Major-General Hughes has on the forenoon of this day taken his seat in the said Council under the usual salute.

EXAMINATIONS.

The 27th January 1886.

No. 4.—Mr. E. B Harris, of the Bengal Civil Service, having obtained a Degree of Honor in Bengali, in the 1st Division, has been presented with the authorized donation of R2,000.

JUDICIAL.

The 23rd January 1886.

No. 104.—The services of Mr. J. Posford, of the Bengal Civil Service, are replaced at the disposal of the Government of Bengal, with effect from the date on which he was relieved of his officiating appointment as District and Sessions Judge of Sylhet and Sessions Judge of Cachar.

No. 106.—The Honorable J. Q. Pigot, B.A., Barrister-at-Law, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for eight months and fourteen days, with effect from the 20th May 1886, or from any subsequent date on which he may avail himself of it.

The 27th January 1886.

No. 121.—The Honorable H. T. Prinsep, a Judge of the High Court of Judicature at Fort William in Bengal, resumed his seat on the Bench of the High Court, on the forenoon of the 22nd instant.

The 29th January 1886.

No. 130.—The Honorable L. R. Tottenham, C.S., a Judge of the High Court of Judicature at Fort William in Bengal, has obtained the usual subsidiary leave in connection with the furlough granted to him in Home Department Notification No. 81, dated the 16th instant.

ECCLESIASTICAL.

The 29th January 1886.

No. 48.—APPOINTMENT.—The Reverend J. B. Brunesson, B.A., to be Chaplain of Nowgong, Central India, with effect from the 5th January 1886.

A. MACKENZIE,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—(SURVEYS).

Calcutta, the 27th January, 1886.

No. 86—40-2 *S.*—Lieutenant J. M. Fleming, B.S.C., Assistant Superintendent, Survey of India Department, sub. *pro tem.*, is appointed to be an Assistant Superintendent, 2nd Grade, on probation, with effect from the 22nd October 1885.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 26th January, 1886.

No. 163 *G.*—Daffadar Sant Singh, 2nd Regiment, Central India Horse, is promoted to the rank of Jemadar in the Corps, with effect from the 18th September, 1885, *vice* Kan Singh, promoted.

No. 166 *G.*—With reference to Foreign Department Notification, No. 2602 G., dated the 17th December, 1885, Mr. C. W. Robertson, Consular Agent for the United States of America at Rangoon, resumed charge of his office on the 6th January, 1886.

The 27th January, 1886.

No. 183 *G.*—The following appointments are made in the Berar Commission :—

Waman Narayan Bapat, Officiating Extra Assistant Commissioner of the 5th Class, to be an Extra Assistant Commissioner of the 5th Class, *vice* Lieutenant P. J. Melvill, Supernumerary Assistant Commissioner of the 3rd Class, seconded.

Mr. Richard MacGill, to be an Extra Assistant Commissioner of the 5th Class, with effect from date of joining, *vice* Saiyad Nur-ud-din, Supernumerary Assistant Commissioner of the 3rd Class, seconded.

EXTERNAL.

The 27th January, 1886.

No. 186 *E.*—His Excellency the Viceroy and Governor-General is pleased to confer upon Pandit Suraj Kaul, Extra Assistant Commissioner at Quetta, the title of "Rai Bahadur," as a personal distinction.

H. M. DURAND,
Secretary to the Government of India.

FRONTIER.

Lahore, the 21st December, 1885.

No. 1071.—With the sanction of the Governor-General in Council, the following Acts are declared, under the provisions of Section 3 of

Act XIV of 1874, to be in force in the following Scheduled Districts of the Punjab, namely :—

Hazára.	Bannu.
Peshâwar.	Dera Ismail Khan.
Kohât.	Dera Ghazi Khan.

Year.	Number.	Subject.	REMARKS.
1836	XXVI	Governor-General's Camp Police.	
1837	IV	Power to acquire land.	
1838	XXV	Wills executed before the 1st January 1866.	
1839	XXIX	Dower, when marriage was contracted before 1st January 1866.	
,,	XXX	Inheritance, where descent took place before 1st January 1866.	
,,	XXXII	Interest.	
1841	XI	Military Courts of Requests.	
,,	XIX	Curators in cases of succession.	
1842	IX	Lease and release.	
,,	XII	Military Bazars.	
1843	V	Slavery.	
1847	XX	Copyright.	
1850	XVIII	Protection of Judicial Officers.	
,,	XIX	Binding of apprentices.	
,,	XXI	Non-forfeiture of rights by loss of caste.	
,,	XXXIV	State prisoners.	
,,	XXXVII	Inquiries into behaviour of public servants.	
1851	VIII	Tolls on roads and bridges.	
1852	XXX	Naturalization of aliens.	
,,	XXXIII	Enforcement of Judgments of Charter Courts and Military Courts of Requests.	
1853	II	Burdens on land.	
,,	XIX	Recusant witnesses.	
1854	Sec. 26 XXVI	Education of male minors subject to the superintendence of the Court of Wards.	
,,	XXXI	Barring entails; conveyances by married women.	
1855	XI	Mesne profits and improvements.	
,,	XII	Executors and Administrators.	
,,	XXIII	Administration of mortgaged estates in cases of descents occurring or devises made before the 1st January 1866.	
1855	XXIV	Penal servitude.	
,,	XXVIII	Interest.	
1856	XI	Desertion by European Soldiers.	
,,	XV	Marriage of Hindu widows.	
1857	XI	Offences against the State.	
,,	XXV	Forfeiture by mutineers.	
1858	III	State prisoners.	
,,	XXXV	Estates of lunatics not subject to jurisdiction of Supreme Courts.	
,,	XXXVI	Lunatic Asylums.	
,,	XL	Care of persons and property of minors.	
1859	III	Cantonment Joint Magistrates.	
,,	IX	Claims to property seized as forfeited.	
,,	XV	Patents.	
1860	XXI	Registration of Societies.	
,,	XXVII	Collection of debts on successions.	
1861	IX	Minors.	
1862	III	Government seal.	
1863	XVI	Excise duty payable on spirits used in arts and manufactures.	
,,	XXIII	Claim to waste lands.	
,,	XXXI	Gazette of India.	
1864	III	Foreigners.	
,,	VI	Whipping.	
,,	XV	Tolls on public roads and bridges.	
1865	III	Common carriers.	
,,	XI	Mofussil Courts of Small Causes.	
,,	XV	Marriage and divorce among Parsis.	
,,	XXI	Intestate succession among Parsis.	
1866	V. Secs. 1 & 15	Bills of Exchange, Commercial Law.	
,,	XXI	Dissolution of marriage of native converts.	
,,	XXVIII	Trustees and mortgagees' powers.	So far as not repealed by Act II of 1882.
1867	XXV	Printing Presses, &c.	
1869	XV	Evidence of prisoners.	

C. L. TUPPER,
Offg. Secretary to the Government of the Punjab.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS.

PUBLIC DEBT.

Calcutta, the 28th January 1886.

No. 449.—In accordance with the Resolution of the Government of India in the Financial Department, No. 112, dated 6th April 1883, notice is hereby given that the original Promissory Notes mentioned on the subjoined list (of which duplicates have been applied for on the allegation that the originals have been lost) will be discharged at the General Treasury of Fort William on 30th June 1886, with all interest due upon them, and that upon that date all further interest upon such Notes shall cease:—

No. of the Note.	Value.	In whose name issued.	From what date the lost Note bears interest.	Claimant for duplicate.	REMARKS.
	R				
082943 4% 1842-43	500	Secretary and Treasurer, Bank of Bengal	August 1, 1882	Nabin Nath Mitter	No. 85.
088401 " "	1,000	Nobogopal Mitter	February 1, 1882	Sreemutty Durgamoney Dassee	" 83.
089582 " "	4,000	Debnath Sreemoney	Ditto 1, 1881	Sreeram Chunder Ghosal	" 81
038264 " 1865	500	Gopal Chunder Sreemoney	May 1, 1876	Sreemutty Brojocoomary Dassee	" 87.
064891 " "	1,000	Ramchunder Seal	November 1, 1880	Sreeram Chunder Ghosal	" 81.
073833 " "	2,000	Moodobun Dass Dwarka Dass	May 1, 1881	Khashee Dayee	" 82.
089663 " "	500	Debnath Sreemoney	November 1, 1880	R. C. Gunning	" 86.
112316 " "	500	Ramjeebun Ghosh	Ditto 1, 1880	Ditto	" 86.
A 012497 R4% 1879	4,000	Sreeram Chunder Ghosal	January 16, 1881	Sreeram Chunder Ghosal	" 81.
012498 " "	2,000	Ditto	Ditto 16, 1881	Ditto	" 81.

No. 450.—The following lists of Notes which were advertised for discharge in Notification Nos. 2846 and 2847, dated 5th September 1885, are republished in accordance with Financial Department Resolution No. 112, dated 6th April 1883:—

No. 1.

List of Government Promissory Notes advertised for discharge on which Interest is paid under Orders of the Comptroller General, but Duplicates of which have not yet been issued subsequent to Financial Notification, dated 4th September 1873.

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
	R				
000078 3½% 1853-54	1,600	Mootoo Sawmy Pillay	August 31, 1871	Mootoo Sawmy Pillay	Order No. 36.
000478 " "	5,000	Shama Sundary	February 29, 1876	Shama Sundary	13.
65 4% 1832-33	3,400	J. A. Hawkins, Registrar, Sudder Dewany Adalat.	May 1, 1852	Ranee Chunder Cally Dabee, Executrix of Rajah Gunesh Chunder Roy.	
14663 " "	5,000	Moti Khanum	November 1, 1856	Bisheshar Persad†	Order No. 55.
Ct. 4403 " "	6,500	The Registrar, Sudder Dewany Adalat.	May 1, 1872	Monee Brindo Dabee by her Attorney Jogendro Lall Mookerjee.	
000936 " "	2,000	Hurrish Chunder Ghuttuck	November 1, 1873	Hurrish Chunder Ghuttuck.	
Ct 001565 " "	2,000	M. Amoorthlingum	May 1, 1878	P. Rama Sawmy Moodeliar.	Order No. 12.
Ct 001566 " "	3,000	Ditto	Ditto	Ditto	" 12.
Ct. 8399 " 1835-36	500	Kristo Mohun Mitter	March 31, 1863	Madhub Chunder Chatterji.	
2709 " "	1,000	Motee Khanum	September 30, 1856	Bisheshar Persad†	Order No. 55.
005940 " "	2,800	Mootoo Sawmy Pillay	September 30, 1871	Mootoo Sawmy Pillay	36.
10948 " "	500	James English	March 31, 1868	Madho Mistry.	
006592 " "	500	Hurrish Chunder Ghuttuck	March 31, 1877	Hurrish Chunder Ghuttuck.	
006296 " "	500	Ditto	September 30, 1873	Ditto.	
005783 " "	600	Nobokissory Dassee	September 30, 1872	Nobokissory Dassee.	
001262 " "	1,000	Sreenath Mookerjee	March 31, 1871	Doyal Chand Seal	
009710 " "	500	Rajnarain Chatterjee	March 31, 1875	Rajnarain Chatterjee.	
008012 " "	1,000	Kadumbini Debee	September 30, 1874	Hura Kumar Gossain and Soorjee Kumar Gossain	Order No. 3
011382 " "	1,000	Ditto	Ditto		
015719 " "	1,000	Bank of Bengal	March 31, 1877	Heera Lal	" 8.
008595 " "	1,000	Prem Chand Bose	September 30, 1870	Sham Chand Bose	" 15.
002614 " "	500	Nobin Chunder Paul	September 30, 1871	Rohoram Banerjee	" 21.

* Notice of discharge withdrawn by consent.

† To be renewed on bond.

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
	R				
003254 / 001285 4% 1835-36	2,500	Narsu Babji Saneh Wayakar.	March 31, 1868	Mt. Umabai . . .	Order No 66..
13365 of 8059 ,,	4,000	Rajchunder Soor . . .	March 31, 1879	Haridhone Soor and Srimoti Hari Dassi.	,, 65.
13367 of 8059 ,,	1,000	Ditto	Ditto . .	Ditto.	
3981—14965	1,000	Raja Indoo Bhusun Deb Roy	March 31, 1861	Poorno Chunder Gangooly	,, 19.
007603 4% 1842-43	3,500	Mootoo Sawmy Pillay . .	August 1, 1871	Mootoo Sawmy Pillay .	,, 36.
016383 ,, ,,	500	Balcrustna Myaram . .	August 1, 1870	Balcrustna Myaram.	
20822 ,, ,,	500	Hurry Nath Mookerjee . .	February 1, 1861	Behary Bhusan Mookerjee	
21200 ,, ,,	500	Ditto	Ditto . .	Ditto.	
024259 ,, ,,	1,000	Bholanath Mitter . . .	February 1, 1873	Bholanath Mitter.	
024201 ,, ,,	1,000	Ditto	Ditto . .	Ditto.	
011852 ,, ,,	1,000	Netye Churn Bysack . .	Ditto . .	Nabee Buksh Shekdar.	
029914 ,, ,,	1,000	Tara Sundary Dabee . .	August 1, 1874	Tara Sundary Dabee.	
013697 ,, ,,	500	Hurrish Chunder Ghuttuck .	February 1, 1873	Hurish Chunder Ghuttuck	
013698 ,, ,,	500	Ditto	Ditto . .	Ditto.	
013699 ,, ,,	1,000	Ditto	February 1, 1874	Ditto.	
023259 ,, ,,	1,000	Ditto	August 1, 1873	Ditto.	
014104 ,, ,,	1,000	Ditto	Ditto . .	Ditto.	
013431 ,, ,,	500	Ditto	February 1, 1873	Ditto.	
014326 ,, ,,	500	Ditto . . .	August 1, 1873	Ditto.	
Ct. 14914 ,, ,,	1,000	The Bank of Bengal . .	August 1, 1871	Doyal Chand Seal.	
18998 ,, ,,	1,000	Pettumber Dhur . . .	Ditto . .	Ditto.	
034182 ,, ,,	1,000	Jeevanjee Romanjee, Harmusjee Pestonjee & Fuckerjee Lunjee.	August 1, 1874	Harmusjee Pestonjee and Fuckerjee Lunjee.	
002540 ,, ,,	1,000	Peary Mohun Ghossamy .	August 1, 1866	Guru Churn Chuckerbutty.	
040876 ,, ,,	5,000	Repro Dass Dass . .	August 1, 1877	Repro Dass Dass.	
075291 ,, ,,	10,000	Penumatcha Seetaramaraga .	Ditto . .	Penumatcha Seetaramaraga Gara	
029160 ,, ,,	4,000	Mothoora Nath Sircar . .	February 1, 1878	Nocunto Pall.	
024731 ,, ,,	2,000	Ramlall Buddredoss . .	February 1, 1854	Moonshi Newal Kissore .	Case No. 362.
056608 ,, ,,	1,000	Oriental Bank Corporation .	February 1, 1878	Degumbery Dabee . .	,, 355.
035874 ,, ,,	1,000	Bank of Bengal . . .	February 1, 1877	Bhoobunesury Dabee .	,, 355.
019889 ,, ,,	5,400	Kadumbini Dabee . .	February 1, 1875	Hurroo Kumar Gossain and Soorjee Kumar Gossain.	Order No. 3.
045164 ,, ,,	1,000	Mungamar Lakshminarsoo and Mungamur Lakshmamma.	August 1, 1879	Mungamur Lakshminarsoo and Mungamur Lakshmamma.	,, 2.
047000 ,, ,,	1,000	Mohesh Chunder Sen . .	February 1, 1877	Mohesh Chunder Sen .	,, 32.
047001 ,, ,,	1,000	Ditto	Ditto . .	. . . . .	,, 32.
047002 ,, ,,	1,000	Ditto	Ditto . .	. . . . .	,, 32.
047003 ,, ,,	1,000	Ditto	Ditto . .	. . . . .	,, 32.
000248 / Ct. 19682 ,, ,,	1,000	Executive Commissariat officer Kussowlee,	February 1, 1866	Jowala Persaud . .	,, 25.
Ct. 401 ,, ,,	1,000	Gopal Chunder Seal & Co. .	December 31, 1862	Madhub Chunder Chatterjee.	
33666 ,, ,,	4,100	Motee Khanum . . .	December 31, 1856	Bisheshar Pershad*	Order No. 55.
009974 ,, ,,	300	Udit Chunder Addy . .	August 1, 1880	Gopal Chunder Ghose .	,, 38.
03 090 ,, ,,	500	The Bank of Bengal . .	February 1, 1879	Mr. S J Stuart . .	,, 40.
039487 ,, ,,	500	S T. Moysey . . .	Ditto .	Ditto.	,, 40.
089923 ,, ,,	500	Collector of Allahabad .	August 1, 1879	Subadar Boghaul Singh .	,, 47.
038637 ,, ,,	500	Bank of Bengal . . .	Ditto . .	Ditto.	,, 47.
052900 ,, ,,	5,000	E D. I Ezra . . .	February 1, 1878	Indromoni Dassee, Administratrix, Estate Gunga Narayan Sircar.	,, 48.
056251 ,, ,,	5,000	Chartered Mercantile Bank .	Ditto . .	Ditto . . .	Order No 48.
004129 / Ct. 18461 ,, ,,	1,000	Ram Rutten Bose . .	August 1, 1874	Drobomoyee Dabee	,, 52.
089468 ,, ,,	1,000	Bank of Bengal . . .	August 1, 1881	Goshy Churn Dass, care of Dwarka Nath Dutt, attorney-at-law, 3 Hastings Street.	,, 60
067609 ,, ,,	500	Ditto	Ditto . .	Ditto . . .	,, 60.
19146 ,, ,,	500	Chundi Pershad Dinonath .	August 1, 1869	Bhola Nath, son of Makhun Lall.	,, 67.
086068 ,, ,,	500	Ditto	February 1, 1879	C. G. D'Souza . .	,, 70.
035982 ,, 1854-55.	1,800	Mungamur Lukshminarsoo and Mungamar Lukshmamma.	June 30, 1879	Mungamur Lakshminarsoo and Mungamur Lakshmamma.	,, 2.
10299 -17252	1,000	Administrator General, Bengal	June 30, 1868	Sreemutty Bhaba Sundary Dabee.	,, 24.
018972 ,, ,,	4,600	Moongamoor Nursimharo .	June 30, 1878	Moongamoor Nursimharow.	,, 28.
014423 ,, ,,	1,000	Hurrish Chunder Ghuttuck .	December 31, 1873	Hurrish Chunder Ghuttuck	
024588 ,, ,,	1,000	Ditto	Ditto . .	Ditto.	
43985 ,, ,,	1,000	Pettumber Dhur . . .	June 30, 1871	Doyal Chand Seal.	
021160 ,, ,,	500	Khetter Gopal Sen . .	June 30, 1873	Khetter Gopal Sen.	
027795 ,, ,,	1,000	Khandoss Mancharam . .	December 31, 1877	Gurdhunbhai Doyaram.	
034705 ,, ,,	1,000	J H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson	June 30, 1878	Survivors of the holders.	
25289 ,, ,,	2,000	Mootoo Sawmy Pillay . .	June 30, 1871	Mootoo Sawmy Pillay .	Order No 36.
010182 ,, ,,	500	Prem Chunder Bose . .	December 31, 1870	Sham Chand Bose .	,, 13.
011859 ,, ,,	500	Bhojokisto Mullick & Sons .	June 30, 1877	Brojokisto Mullick & Sons	,, 44
42809 ,, ,,	600	A M Sutherland . . .	June 30, 1879	C. J Vencata Soobbiah .	,, 56.
022431 ,, ,,	900	Bank of Madras . . .	Ditto .	Ditto . . .	,, 56.

* To be renewed on bond.

No. of Note.	Value	In whose name issued	From what date bearing interest	Claimant for duplicate.	REMARKS.
	R				
019741 4% 1884-85	2,500	Bank of Madras	June 30, 1879	C J Vencata Soobbiah	Order No. 33.
086119 " 1865	500	Troylucko Mohinee Dassee	November 1, 1877	Troylucko Mohinee Dassee	Case No. 430.
2766 " "	500	Modhoo Soodun Bose	May 1, 1867	Saroda Churn Bose	
041413 " "	500	Goolab Shunker Doobey	November 1, 1872	Goolab Shunker Doobey	
045261 " "	1,000	The Bank of Bengal	November 1, 1873	Byramjee Harmusjee	
003330 " "	2 000	Netye Churn Bysack	November 1, 1872	Nabee Buksh Shekdar.	
1305 " "	500	Tulsey Dass Mullick	May 1, 1873	Wooma Churn Chuckerbutty	
017194 " "	500	Hurrish Chunder Ghuttuck	Ditto	Hurrish Chunder Ghuttuck	
052804 " "	500	Gopal Chunder Sreemany	Ditto	Ram Gopal Pal and Deno Nauth Ruckhit	
055837 " "	500	Bijraj Jagram	Ditto	Ditto	
028408 " "	500	Khetter Gopal Sen	November 1, 1873	Khetter Gopal Sen.	
037506 " "	500	The Bank of Bengal	November 1, 1875	Comul Churn Endro.	
082310 " "	3,000	Joggon Mohini Dabee	May 1, 1876	Joggon Mohinee Dabee.	
060464 " "	500	The National Bank of India, Limited	November 1, 1874	Octavjus Steel.	
059217 " "	900	Ditto	Ditto	Ditto	
060053 " "	600	Ditto	Ditto	Ditto.	
085045 " "	5 000	Dr Charles J. Jackson, and William M Soutar	May 1, 1877	Sreeram Chunder Pal.	
087736 " "	5,000	Modhoobun Dass Dwarka Doss	Ditto	Jadob Chunder Pal.	
002175 " "	2,000	Brojo Nath Mullick and others Executors of Tarruck Nath Mullick	May 1, 1876	Sheik Nazir Mundle and Sheik Syed Mundul	
036859 " "	1,000	E E J Tweedie	November 1, 1875	Prosono Coomar Bose.	
066583 " "	1,300	The Administrator General, Bengal	November 1, 1877	The Deputy Commr. of Delhi, Admr of G. D. E Dorris	
063409 " "	5,000	Dheer Chand Pal	Ditto	Dheer Chand Pal.	
063410 " "	5 000	Ditto	Ditto	Ditto.	
063411 " "	2,000	Ditto	Ditto	Ditto.	
063412 " "	500	Ditto	Ditto	Ditto.	
063413 " "	500	Ditto	Ditto	Ditto.	
063618 " "	1,500	Ditto	Ditto	Ditto	
066944 " "	500	Bissonath Bakchee	May 1, 1878	Prosono Coomar Bakchee.	
068935 " "	500	J. H Belchambers, W L Wenger, G S Sykes, and R. Williamson	Ditto	Survivors of the holders.	
099215 " "	1,000	Baroda Prasad Mookerjee and another.	May 1, 1879	Ishan Chunder Bose	Order No. 7.
107595 " "	500	Ditto	Ditto	Ditto	Order No. 7.
095756 " "	1,000	Bank of Bengal	May 1, 1877	Hera Lall	" 8.
090048 " "	500	Luchmeechand Radhakisen	May 1, 1879	Shoobol Chundra Sen	" 11.
075629 " "	500	Gopal Chunder Sreemany	November 1, 1875	Nilmoni Ghose	" 26.
032266 " "	1,000	Mohes Chunder Sen	November 1, 1876	Mohesh Chunder Sen	" 32.
032267 " "	1,000	Ditto	Ditto	Ditto	" 32.
032268 " "	1 000	Ditto	Ditto	Ditto	" 32.
032269 " "	1,000	Ditto	Ditto	Ditto	" 32.
115472 " "	500	Helen T Schumacher	November 1, 1879	Helen T Schumacher	" 16.
115473 " "	500	Ditto	Ditto	Ditto	" 16.
115474 " "	500	Ditto	Ditto	Ditto	" 16.
5256 " "	500	E E Petrococchino & Co	May 1, 1868	S Bama Soondary Dabee	" 24.
000208 " "	500	Kartick Chunder Burral	Ditto	Ditto	" 24.
078693 " "	500	National Bank of India, Ld	May 1, 1880	Ram Coomar Chooramony	" 20.
037871 " "	500	Dyal Chund Sahoye	May 1, 1873	Brijendra Coomar Sen	" 30.
048219 " "	500	Mooltan Chund	May 1, 1876	Chunno Lall	" 31.
050218 " "	500	Deb Nath Sreemany	May 1, 1880	Kadumbeeni Dassi	" 33.
094140 " "	900	Ditto	November 1, 1878	Dwarkanath Pyne *	" 34.
106893 " "	1,000	National Bank of India	May 1, 1878	Golal Chand Heerjee Kottra	" 39.
106894 " "	1,000	Ditto	Ditto	Ditto	" 39.
106895 " "	1,000	Ditto	Ditto	Ditto	" 39.
106899 " "	1,000	Ditto	Ditto	Ditto	" 39.
106688 " "	1,000	Bank of Madras	November 1, 1879	Ditto	" 56.
106686 " "	1,000	Ditto	Ditto	Ditto	" 56.
030554 " "	2,000	Ditto	Ditto	Ditto	" 56
067785 " "	2,000	Ditto	Ditto	Ditto	" 56.
001015—000088	2,000	Narsu Babji Sanch Wayaker	May 1, 1868	Musamut Amabai	" 66.
053583 " "	500	Nobo Coomar Acharji	November 1, 1877	Lakhan Chunder Acharji, care of Bama Churn Roy, East Indian Railway, Agent's Office, Calcutta	" 62.
142787 " "	1,000	Bista Das Ghose	November 1, 1881	Bistu Das Ghose	" 64.
114368 of 4% 1865	500	Jogo Mohan Lahiri	November 1, 1882	Jogo Mohan Lahiri	" 72.
119716 " "	500	Ditto	Ditto	Ditto	" 72.
089755 " "	1,000	Deb Nath Sreemany	Ditto	Ditto	" 72.
123866 " "	500	Jogo Mohon Lahiri	Ditto	Bhobo Sundari Dabee	" 72.
150377 " "	1,000	Ditto	Ditto	Ditto	" 72.
150385 " "	500	Ditto	Ditto	Ditto	" 72
150386 " "	1,000	Ditto	Ditto	Ditto	" 72.
026520 " "	1,100	J L Buxbury	May 1, 1878	Pir Ali Behehiji	" 73.
036874 " "	2,000	Pundit Kishen Lall	May 1, 1877	Pundit Kishen Lall	" 76.
034126 " Rd 1879	4,000	Triposore Shashagerow, of Aska, Ganjam.	No interest paid since issue.	Triposore Shashagerow, of Aska, Ganjam.	
A 002748 " "	500	Bank of Bengal	July 16, 1881	Sancata Chunder Mitter	Order No. 68.
004614 " "	800	The Chartered Mercantile Bank of India, London and China	January 16, 1872	Khetter Nath Moostophi and Chundergutty Moostophi.	

* To be renewed on bond.

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
	R				
004407 4% Rd., 1879	500	Hurrish Chunder Ghuttuck	January 16, 1874	Hurris Chunder Ghuttuck	
004534 " "	1,000	Ditto	July 16, 1873	Ditto.	
023973 " "	5,000	Beethal Persad	Ditto	Beethal Pershad.	
007068 " "	500	Mooktamoni Dabee	January 16, 1872	Mooktamoni Dabee.	
013984 " "	500	Denonath Gangooly	Ditto	Denonath Gangooly.	
032999 " "	1,000	Mooktamoni Dabee	Ditto	Mooktamoni Dabee.	
034511 " "	500	Ditto	Ditto	Ditto.	
012607 " "	1,000	Pundit Sheo Churn	Ditto	Pundit Sheo Churn.	
056278 " "	500	Charcoondah Rama Chundriah	July 16, 1876	Charcoondah Rama Chundriah	
054501 " "	1,100	Ramtanuk Mookerjee	July 16, 1877	Kadumbini Dabee.	
027398 " "	1,000	Nowrojee Bazonjee Fuckerjee	January 16, 1877	Merwanjee Franjee Moody and Jarbai.	
024163 " "	1,000	Dhunjeebhoy Nanobhoy	Ditto	Ditto.	
028833 " "	1,000	J. W Chisholm	Ditto	Ditto.	
028834 " "	1 000	Ditto	Ditto	Ditto.	
041272 " "	1,000	C M H Day	January 16, 1875	Vullub Dass Heera Chund	
049224 " "	1,000	Kahandas Muncharam	January 16, 1878	Gordhunbhai Doyram.	
049225 " "	1,000	Ditto	Ditto	Ditto.	
005172 " "	1,000	Bhoobun Mohinee Dassee	January 16, 1877	Bhoobun Mohinee Dassee.	
008776 " "	500	Bunsi Lall Abeerchand	July 16, 1874	P. Doorgachellum Moodelliar.	Order No. 1.
043475 " "	4,000	Jose Fransisco de Piedade Pereira.	January 16, 1872	Jose Andre Pereira	" 9.
034522 " "	500	Pundit Harshahye and his wife Roopuanti.	January 16, 1874	Pundit Harshahye and his wife Roopuanti.	" 23.
034523 " "	500				
005235 " "	500	Rajkristo Bannerjee	July 16, 1874	Omesh Chunder Banerjee	" 23.
027710 " "	1,000	Mohes Chunder Sen	January 16, 1877	Mohesh Chunder Sen	" 27.
027711 " "	1,000	Ditto	Ditto	Ditto	" 32.
049515 " "	500	S. T. Moysey	January 16, 1879	Mrs S J. Stewart	" 40.
057055 " "	3,000	Bhawanji Khosal Chand	July 16, 1876	Dabidass Pranjivan Das	" 41.
061360 " "	500	J. Alamalamena	January 16, 1878	Mysore Streenivasa Rao	" 42
065878 " "	500	Bank of Bengal	January 16, 1880	Helen T. Schumacher	" 16.
A 011498 " "	5,000	Ram Lall Buddree Das	January 16, 1881	Registrar, High Court, Allahabad.	" 49.
A 006468 " "	500	Seeta Nath Mytee	July 16, 1879	Seeta Nauth Mytee	" 53.
059007 " "	500	Dr. John Meane	January 16, 1879	Dr. John Meane	" 54.
059008 " "	500	Ditto	Ditto	Ditto	" 54
059009 " "	1,300	Ditto	Ditto	Ditto	" 54.
029091 " "	600	Bank of Madras	July 16, 1879	C. J Vencata Soobbiah	" 56.
064279 of 4% 879	2,000	Dorabji Dassabhai	January 16, 1881	Dorabji Dassabhi	" 71.
036894 of 4½% 1872	500	Pandurang Gopal Pandhye Gurjar.	January 16, 1878	Rakhmabi or administrator.	" 75.
036895 " "	1,000	Ditto	Ditto		" 75.
036896 " "	1,000	Ditto	Ditto		" 75.

No. 2.

List of lost Government Promissory Notes advertised, Duplicates of which have been issued under Orders of the Comptroller General subsequent to Financial Notification, dated 4th September 1873.

No of Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicates.	REMARKS.
	R				
490 3½% 1853-54	10,000	Shama Soondary	February 28, 1867	Shama Soondary.	
491 " "	10,000	Ditto	Ditto	Ditto.	
492 " "	3,000	Ditto	Ditto	Ditto.	
164 " "	600	Soolayman Mirza	February 29, 1856	Soolayman Mirza.	
002205 4% 1832-33	500	Opium Agent, Benares	May 1, 1882	Opium Agent, Benares	No. 84.
10084 " "	Sic.500	Shibnarain Roy	May 1, 1842	Shibnarain Roy.	
12380—4231, 4% 1835-36.	1,000	Shama Churn Ghose	March 31, 1871	Shama Churn Ghose.	
6737—3298 "	500	Boly Chand Dutt	March 31, 1866.	Boly Chand Dutt.	
006752 " "	1,100	Rakhal Chunder Bhuttacharji	September 30, 1872	Rakhal Chunder Bhuttacharji.	
006814 " "	500	Tara Churn Bhuttacharjee	Ditto	Tara Churn Bhuttacherjee.	
006122 " "	1,000	Suburban Municipality, Alipur		Suburban Municipality, Alipore.	Order No. 57.
00671 " "	2,000	Ladlipershad	September 30, 1883	Ladipershad	" 74.
016103 " "	5,000	Unnodapershad Banerjea	September 30, 1880	Bank of Bengal	" 79
016139 " 1835-36	1,000	Opium Agent	September 30, 1882	Opium Agent	" 84.
8186 " 1842-43	500	Shama Churn Chatterjee	February 1, 1861	Shama Churn Chatterjee.	
8475—17794 "	500	Brojo Gobind Shaha	February 1, 1869	Brojo Gobind Shaha.	
11380 " "	700	Ditto	Ditto	Ditto.	
6924 " "	500	Cassee Nauth Dhur	August 1, 1859	Shiboo Soondary Dassee.	
16245 " "	5,000	Nobokristo Ghose, deceased	August 1, 1869	Monemohun Ghose and Saroda Sundary Dassi.	
8653—9563 "	3,000	Ditto	Ditto		
017871 " "	500	Kadumbini Dassee	February 1, 1873	Kadumbini Dassee.	
000254 " "	1,000	Ditto	Ditto	Ditto.	
020884 " "	500	Ditto	Ditto	Ditto.	
011009 " "	2,000	Ditto	Ditto	Ditto.	
021705 " "	1,000	Unnoda Churn Bhuttacharji	August 1, 1872	Unnoda Churn Bhuttacharji	
Ct. 18856 " "	500	Modoosooden Chunder	Ditto	Ditto.	

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
	R				
21611 4% 1842-43	600	Nobin Chunder Dass	August 1, 1870	Nobin Chunder Dass.	
022862 " "	500	Modhoo Soodun Chowdry	August 1, 1873	Ditto.	
038336 " "	1,000	W. T. Lindsay	February 1, 1875	John Lindsay, Administrator of W. T. Lindsay.	
016542 " "	10,700	H. Palmer	August 1, 1878	The Revd. Robert Milford Taylor, R.M. Taylor, Jr., and Alicia Mary Taylor.	
Cr.14713 " "	500	Anoop Chunder Moolcund	August 1, 1858	Bazoonjee Furdonjee.	
056370 " "	1,000	The Chartered Mercantile Bank of India, London and China	August 1, 1878	V. Kristnama Chetty.	
056453 " "	2,000	Ditto	Ditto	Ditto.	
056371 " "	1,000	Ditto	Ditto	Ditto.	
056372 " "	1,000	Ditto	Ditto	Ditto.	
080125 " "	1,000	The Agra Bank, Limited	Ditto	Ditto.	
063895 " "	1,000	The Bank of Bombay	Ditto	Ditto.	
059414 " "	1,000	The Oriental Bank Corporation.	Ditto	Ditto.	
058152 " "	100	The Bank of Bombay	February 1, 1879	Surgeon H D. Mussani.	
065207 " "	100	The Chartered Mercantile Bank of India, London, and China.	Ditto	Ditto.	
065211 " "	100	Ditto	Ditto	Ditto.	
1133 " "	500	Kallypodo Mookerjee, deceased	February 1, 1862	Sowdamini Dabee.	
6970 " "	1,000	The Executive Commissariat Officer, Fort William.	Ditto	Ditto.	
049945 " "	2,000	The Bank of Bengal	February 1, 1878	Mohomed Wujhoollah Khan.	
077070 " "	500	Seetanath Mytee	February 1, 1879	Seetanath Mytee	Order No. 18.
017528 " "	500	Digumberry Dassee	August 1, 1874	Digamburry Dassee	" 30.
112962 " "	500	Bank of Bengal		Collector of Bulandshahr	" 36.
3166 " "	500	Bama Cally Dabee	February 1, 1874	Bama Cally Dabee	" 51.
077312 " "	500	Suburban Municipality, Alipore.		Suburban Municipality, Alipore.	" 57.
066820 " "	100	Ditto		Ditto.	" 57.
052975 " "	100	Ditto		Ditto.	" 57.
051136 " "	100	Ditto		Ditto.	" 57.
010804 " "	500	Ditto		Ditto.	" 57.
069450 " "	100	Ditto		Ditto.	" 57.
057135 " "	100	Ditto		Ditto.	" 57.
057133 " "	100	Ditto		Ditto.	" 57.
090485 " "	2,000	Ditto		Ditto.	" 57.
077377 " "	300	Ditto		Ditto.	" 57.
017477—14115 "	5 000	Jaffer Ali Khan	August 1, 1881	Jaffer Ali Khan.	
017479 " "	2,000	Ditto	Ditto	Ditto.	
032555 " "	5,000	Bank of Bengal	August 1, 1882	J. L. Gallot.	" 69.
20762 " 1854-55	500	D McCulluch	June 30, 1859	Shiboo Soondary Dassee.	
2830—17672 "	500	Obhoy Churn Dutt	Ditto	Ditto	
026294 " "	50 000	H. B. Goodall	December 31, 1873	H. B Goodall.	
024455 " "	10,000	Ditto	Ditto	Ditto.	
024456 " "	1,000	Ditto	Ditto	Ditto.	
026205 " "	4,000	Ditto	Ditto	Ditto.	
022758 " "	1,000	The Oriental Bank Corporation.	Ditto	Ditto.	
027593 " "	2,000	The Allahabad Bank, Limited	Ditto	Ditto.	
022887 " "	5,000	Major J. W. Hoggan	Ditto	The Delhi and London Bank, Limited.	
38714 " "	4,000	Nobokristo Ghose, deceased	December 31, 1865	Monomohun Ghose and Saroda Soondary Dassee.	
17950 " "	1,500	Ditto	Ditto	Ditto.	
7532 " "	500	Ruggoonath Succaba, deceased	December 31, 1867	Morabha Saccaram.	
772—18295 "	1,000	Boly Chund Dutt	June 30, 1866	Boly Chund Dutt.	
001886 " "	1,000	Moolchand Premjee & Co.	June 30, 1875	Captain F J. Palmer.	
008379 " "	500	Greesh Chunder Mitter	June 30, 1872	Unnoda Churn Bhuttacharjee	
016140 4% 1854-55	500	Rakhal Doss Bhuttacharjee	June 30, 1872	Rakhal Chunder Bhuttacharjee.	
016138 " "	1,000	Obhoy Churn Bhuttacharjee	Ditto	Obhoy Churn Buttacharjee.	
009231 " "	1,000	Ditto	Ditto	Ditto.	
10927—11615 "	500	The Executive Commissariat Officer, Gwalior.	June 30, 1865	Rebecca Johnstone.	
9815 of $\frac{L088}{6}$ "	500	The Administrator General, Administrator to the Estate of H Randolph	June 30, 1874	Tara Kissur Mookerjee	
36507 "	2,000	Bullakedass Khemchand	December 31, 1863	Veejachand Keekachand.	
39958 "	1,000	Ditto	December 31, 1862	Ditto.	
6392—26308 "	1,000	Ditto	Ditto	Ditto.	
011009 " "	1,000	The Administrator General, Bengal.	December 31, 1877	The Deputy Commissioner of Delhi, Administrator of G. D. E. Dorris	
1868—9358 "	500	The Deputy Commissary General, Upper Circle.	December 31, 1861	Sowdamini Dabee.	
058157 4% 1865	500	The National Bank of India, Limited.	May 1, 1874	Opendro Nauth Mitter.	
011620 " "	1,000	J. W. Smyth	November 1, 1869	J. W Smyth.	
011621 " "	1,000	Ditto	Ditto	Ditto.	
011622 " "	1,000	Ditto	Ditto	Ditto.	
011623 " "	1,000	Ditto	Ditto	Ditto.	
011624 " "	1,000	Ditto	Ditto	Ditto.	

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
	R				
055948 4 % of 1865	2,000	Bevole Nauth Halder . .	May 1, 1873	Bevole Nauth Halder.	
2009 " "	1,000	Bank of Hindustan, China, and Japan, Limited.	May 1, 1865	Kheiter Mohun Nag.	
020899 " "	500	Jebun Kristo Mullick . .	November 1, 1869	Doorga Churn Mullick.	
030158 " "	500	Dyal Chund Saloye . .	November 1, 1870	James Brown.	
1802 " "	500	Cossi Nath Mookerjee . .	May 1, 1873	Lucky Money Dassee.	
035154 " "	500	Meher Lall Shamunto . .	Ditto . .	Meher Lall Shamunto.	
068458 " "	1,000	W. T. Lindsay . . .	May 1, 1875	John Lindsay, Administrator of W T. Lindsay.	
068459 " "	1,000	Ditto	Ditto . .	Ditto.	
095149 " "	500	Tariny Churn Ghose . .	May 1, 1877	Chotay Lall.	
099158 " "	500	Gourang Chunder Sircar .	Ditto . .	Gourang Chunder Sircar.	
099159 " "	500	Ditto	Ditto . .	Ditto.	
107375 " "	700	Nogur Mull	November 1, 1878	The Executive Commissariat Officer, Umballa	
086879 " "	1,000	Bulloverder Doss . . .	Ditto . .	The Uncovenanted Service Bank, Limited.	
097595 " "	1,000	H. L. Tonnochee . . .	May 1, 1876	H L. Tonnochee.	
099542 " "	1,000	The Joint Administrators of Bhownagar State.	November 1, 1878	V. Kristnama Chetty.	
014095 " "	800	The Administrator General, Bengal.	November 1, 1877	The Deputy Commissioner of Delhi, Administrator of G. D. E. Dorris.	
018419 " "	800	Ditto	Ditto . .	Ditto.	
027720 " "	1,000	Chartered Mercantile Bank .	Ditto . .	Lieut.-Col. A. Copland .	Order No. 22.
027942 " "	500	Byramji Nusserwanje Sehi .	May 1, 1878	Ditto . .	" 22.
094745 " "	500	Executive Commissariat Officer, Morar.	Ditto . .	Ditto . .	" 22.
055526 " "	1,000	Tabitha Forester . . .	May 1, 1873	Tabitha Forester . .	Case No. 422.
094817 " "	3,500	Officer in charge, Residency, Indore.	...	Officer in charge, Residency, Indore.	
155422 " "	1,000	Suburban Municipality, Alipore	...	Suburban Municipality, Alipore.	Order No. 57.
056787 " "	10,000	Ditto . . .	...	Ditto . . .	" 57.
056799 " "	2,000	Ditto . . .	...	Ditto . . .	" 57.
056788 " "	1,000	Ditto . . .	...	Ditto . . .	" 57.
056797 " "	1,000	Ditto . . .	...	Ditto . . .	" 57.
056796 " "	1,000	Ditto . . .	...	Ditto . . .	" 57.
056791 " "	1,000	Ditto . . .	...	Ditto . . .	" 57.
056798 " "	1,000	Ditto . . .	...	Ditto . . .	" 57.
056789 " "	500	Ditto . . .	...	Ditto . . .	" 57.
056790 " "	500	Ditto . . .	...	Ditto . . .	" 57.
056792 " "	500	Ditto . . .	...	Ditto . . .	" 57.
056793 " "	500	Ditto . . .	...	Ditto . . .	" 57.
056794 " "	500	Ditto . . .	...	Ditto . . .	" 57.
056795 " "	500	Ditto . . .	...	Ditto . . .	" 57.
056847 " "	500	Ditto . . .	...	Ditto . . .	" 57.
056848 " "	500	Ditto . . .	...	Ditto . . .	" 57.
049461 " "	500	Ditto . . .	...	Ditto . . .	" 57.
109021 " "	2,000	Ditto . . .	...	Ditto . . .	" 57.
131234 " "	500	Ditto . . .	...	Ditto . . .	" 57.
111627 " "	500	Ditto . . .	...	Ditto . . .	" 57.
049799 " "	500	Ditto . . .	...	Ditto . . .	" 57.
198933 " "	2,000	Controller of Military Accounts	May 1, 1884	Controller of Military Accounts.	" 77.
005806 4½% 1870	700	The Bank of Madras . .	January 15, 1872	Lalladhur Zavirchund.	
000996 " "	500	Chundy Churn Ghose . .	July 15, 1873	Chundy Churn Ghose.	
048736 " 1872	1,000	Shumboo Pundoorung . .	January 16, 1879	The Deputy Commissioner of Balaghat.	
056565 " "	10,000	The Bank of Madras . .	January 16, 1876	V. Thavasumatha Nadan.	
025359 " "	5,000	The Chartered Mercantile Bank of India, London, and China.	July 16, 1877	Davidas Pranjeevandas.	
008825 " "	500	J. W. Fordham . . .	January 16, 1879	Seetanath Mytee.	Order No. 18.
065269 " "	3,000	Aspinwall and Co. . .	July 16, 1878	Aspinwall.	" 29.
033562 " "	1,000	P. Valloida Chetty . .	January 16, 1878	Ditto . . .	" 29.
033563 " "	1,000	Ditto	Ditto . .	Ditto . . .	" 29.
033564 " "	1,000	Ditto	Ditto . .	Ditto . . .	" 29.
000017 Nagpore-Raipur Railway Provincial Debenture Loan of 1879, 4½ per cent.	200	Bema Pershad . . .	July 1, 1880	Deputy Commissioner of Jubbulpore, on behalf of the Debenture-holders specified opposite.	" 17.
000097	500	Nirunjun Pershad Sukul .	Ditto . .		" 17.
000098	500	Ditto	Ditto . .		" 17.
000050	500	Doorga Pershad . . .	Ditto . .		" 17.
000167	500	Raja Mohip Singh . .	Ditto . .		" 17.
000178	500	Sheodat Ram Sukul . .	Ditto . .		" 17.
A 009862 Rd 4% 1879	2,000	The Bank of Bengal . .	July 16, 1880	The Inspector General of Police, N.-W. P.	
A 005090 " "	5,000	The Agra Bank, Limited .	Ditto . .	Ditto.	
060633 " "	2,500	Nurshingh Doss . . .	July 16, 1881	Treasury Office, Lahore, on behalf of Nurshingh Doss	Case No. 455.
033891 4½% 1879	1,000	J A. Campbell . . .	September 16, 1881	J. A. Campbell . .	Order No. 46.
000010 Non-transferable 5% Try Note.	500	Gopi Kabai, Manager of Mundir Vithul Rukmai.	September 16, 1874	Gopi Kabai, Manager of Mundir Vithul Rukmai.	Now notified for discharge.
003488 5% 15 years' Debenture.	1,000	The Bank of Bengal . .	June 1, 1878	Moonshee Purbhodial.	

LEAVE AND APPOINTMENTS.

The 28th January 1886.

No. 396.—In consequence of the retirement of Mr. E. R. Douglas, the following appointments have been sanctioned, with effect from the 21st November 1885:—

Mr. H. E. M. James to be Deputy Director General of the Post Office of India.

Mr. H. M. Kisch to be confirmed in the appointment of Post Master General of the 2nd Grade.

No. 422.—Mr. H. S. Groves having been posted as Assistant Accountant General, Madras, and Mr. W. T. Piercy as Assistant Accountant General, Bengal, Mr. Piercy made over, and Mr. Groves received, charge of the former appointment, after noon, on the 18th January 1886.

No. 424.—Babu Rajaninath Ray, having returned from privilege leave, resumed charge of the duties of Assistant Comptroller General, before noon, on the 23rd January 1886.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

AMENDMENT, &c.

The 28th January 1886.

No 434.—In exercise of the powers conferred by Section 56 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rule, in supersession of rule 7 of the rules promulgated by Financial Notification No. 1288, dated 3rd March 1882:—

"(7) The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras, Rangoon, or Lahore, and by the Commissioner of Stamps at Allahabad."

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL STAMPS.

EXEMPTIONS, &c.

The 28th January 1886.

No. 420.—Whereas under the terms of Notification in the Department of Finance, No. 3646, dated 13th November 1880, the Municipality of Madras has paid to the Collector of Stamps, Madras, R1,500 as composition for the stamp duty chargeable on a sum of R3,00,000 which the said Municipality was authorized to borrow and which has been raised by the issue of the undermentioned debentures:—

5 per cent. debentures, dated 18th September 1885.

No. $\frac{01}{001}$ to $\frac{36}{036}$ at R500 each.

6 per cent. debentures, dated 15th October 1885.

No. $\frac{01}{001}$ to $\frac{40}{040}$ at R100 each.

" $\frac{01}{041}$ to $\frac{120}{160}$ at R500 each.

" $\frac{01}{}$ to $\frac{108}{268}$ at R1,000 each.

" $\frac{01}{269}$ to $\frac{5}{273}$ at R2,000 each.

" $\frac{01}{274}$ to $\frac{20}{293}$ at R5,000 each.

2. In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council has exempted the above-mentioned debentures from any stamp duty with which they might otherwise be chargeable, whether on issue, renewal or subdivision.

SEPARATE REVENUE.

STAMPS.

NON JUDICIAL.

The 29th January 1886.

No. 453.—Whereas a doubt has been expressed as to the proper stamp duty chargeable under the Indian Stamp Act, 1879, on a charter-party containing a penalty clause, and it is desirable that the doubt should be removed, the Governor-General in Council, in exercise of the powers enabling him in that behalf, is pleased to direct that the stamp duty chargeable on a charter-party shall, notwithstanding anything contained in the instrument as to the payment of compensation in case of breach of the contract evidenced thereby, be limited to the amount chargeable under the Indian Stamp Act, 1879, Schedule I, Article 18.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 29th January, 1886.

APPOINTMENTS.

No. 56.—DIVISIONAL STAFF—

Brigadier-General B. L. Gordon, C.B., Royal Artillery, Commanding the Ceded District, to the Divisional Staff of the Army, temporarily, during the absence of Lieutenant-General *Sir* H. N. D. Prendergast, K.C.B., V.C., on field service. Dated 7th January, 1886.

No. 57.—PUNJAB FRONTIER FORCE—

5th Gborkha Regiment.

Lieutenant C. C. Chenevix-Trench, Quartermaster, to be Adjutant, *vice* Captain A. R. Martin, who vacates the appointment on promotion. Dated 2nd December, 1885.

1st Punjab Cavalry.

No. 58.—The following direct appointment is made, with effect from date of joining:—

Janmeja Singh to be Jemadar on probation.

No. 59.—SPECIAL—

Colonel E. G. Dixon, Madras Infantry, Commandant, 8th Madras Infantry, to command the Indian Brigade at Suâkin, with the rank of Brigadier-General, *vice* Brigadier-General *Sir* J. Hudson, K.C.B., proceeded on leave on medical certificate. Dated 27th January, 1886.

FURLOUGH AND LEAVE.

No. 60.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel *Sir* J. Hudson, K.C.B., Bengal S. C., (m. c.) from Suâkin, for 121 days, under the Regulations of 1868.

Lieutenant-Colonel T. A. Scott, Bengal S. C., Deputy Commissioner, 4th class, officiating 3rd class, Central Provinces, (p. a.) for one year and 182 days, under rule IX of the regulations of 1868.

Major C. Strahan, R.E., Deputy Superintendent, 2nd grade, Survey of India, Assistant Surveyor-General, (p. a.) for one year and 203 days, under rule IX of the regulations of 1868.

Major M. W. Rogers, R.E., Deputy Superintendent, 3rd grade, Survey of India, Assistant Surveyor-General; (p. a.) for one year and 185 days, under rule IX of the regulations of 1868.

Major T. F. Hobday, Bengal S. C., Assistant Commissary-General, 2nd class, (p. a.) for one year and 147 days, under rule VIII, clause 2, of the regulations of 1868.

Captain C. H. P. Christie, R.E., Examiner of Accounts, 4th class, 1st grade, Public Works Department, Examiner of Guaranteed Railway Accounts, Calcutta, (p. a.) for one year and 6 days, under rule IX of the regulations of 1868.

Captain E. C. C. Sandys, Bengal S. C., Assistant Commissary-General, 3rd class, (p. a.) for two years, under rule IX of the regulations of 1868.

Lieutenant A. B. Pritchard, Bengal S. C., Wing Officer and Quartermaster, 8th Bengal Infantry, (p. a.) for 289 days, as residuary furlough, under rule I of the regulations of 1875.

Lieutenant C. V. W. Williamson, Bengal S. C., Sub-Assistant Commissary-General, 1st class, (p. a.) for one year, under rule I of the regulations of 1875.

Conductor C. Clavering, Adjutant-General's Office, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 61.—Surgeon-Major G. G. MacLaren, M.B., is granted 9 days' extension of the furlough allowed him in G. G. O. No. 100 of 1884.

No. 62.—Captain F. D. Welchman, Bengal S.C., Wing Commander and 2nd-in-Command, 4th Infantry, Hyderabad Contingent, is granted leave within Indian limits, (m.c.) for 182 days, under rule X of the regulations of 1875, the 1st 60 days being on full staff pay.

No. 63.—Surgeon J. Scott, Madras establishment, 4th Infantry, Hyderabad Contingent, is granted leave within Indian limits, (p.a.) for 182 days, under rule X of the regulations of 1875, the first 90 days being on full staff pay.

PENSIONS.

No. 64.—SUBORDINATE MEDICAL DEPARTMENT—

Apothecary S. Saxon, of the Subordinate Medical Department, has been transferred to the Pension Establishment, with effect from the 16th December, 1885.

PROMOTIONS.

No. 65.—The following promotion is made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

To be Captain.

Lieutenant Ernest Edmund Taylor,—28th January, 1886.

No. 66.—ORDNANCE DEPARTMENT—

Sub-Conductor George Cox, on probation, is confirmed in his present grade from the 15th May, 1885.

Sub-Conductor John Johnstone, on probation, is confirmed in his present grade, with effect from the 31st May, 1885.

No. 67.—VOLUNTEER CORPS—

Cossipore Artillery Volunteers.

Mr. Cadwallader Edwards Palmer, R.N., to be Lieutenant, *vice* Lieutenant P. D. Barclay, resigned.

No. 68.—NATIVE ARMY—

2nd Bengal Cavalry.

Ressaidar Hazara Singh to be Ressaldar, on augmentation;

Jemadar Phumay Khan to be Ressaidar, *vice* Ressaidar Hazara Singh, promoted;

Jemadar Mirza Mustafa Beg to be Ressaidar, on augmentation;

Drill Duffadar Goojur Singh to be Jemadar, *vice* Jemadar Phumay Khan, promoted;

Kote-Duffadar Heera Singh to be Jemadar, *vice* Jemadar Mirza Mustafa Beg, promoted;

Duffadar Bhoora Singh, from 14th Bengal Lancers, to be Jemadar, on augmentation;

With effect from the 18th September, 1885.

6th Bengal Cavalry

Jemadar Imtiyaz Ali Khan to be Ressaidar, Kote-Duffadar Hira Singh to be Jemadar, *vice* Ressaidar Izzat Khan, transferred to 17th Bengal Cavalry, with effect from the 5th December, 1885.

9th Bengal Cavalry.

Ressaidar Woordie-Major Mana Singh to be Ressaldar, on augmentation;

Jemadar Sher Singh to be Ressaidar Woordie-Major, *vice* Ressaidar Woordie-Major Mana Singh, promoted;

Jemadar Sher Singh to be Ressaidar, on augmentation;

With effect from the 18th September, 1885.

Duffadar Bhagat Singh to be Jemadar, *vice* Jemadar Bhai Khan, transferred to 17th Bengal Cavalry, with effect from the 8th September. 1885.

Duffadar Sapuran Chand to be Jemadar, *vice* Jemadar Sher Singh, promoted;

Kote-Duffadar Ghulam Shah to be Jemadar, *vice* Jemadar Sher Singh, promoted;

Duffadar Thakur Singh to be Jemadar, on augmentation;

With effect from the 18th September, 1885.

11th Bengal Lancers.

Ressaidar Surdul Singh to be Ressaldar, on augmentation;

Jemadar Secunder Khan to be Ressaidar, on augmentation, and to be Woordie-Major, *vice* Ressaidar Woordie-Major Ram Ruttun, who resigns the appointment;

Jemadar Teja Singh to be Ressaidar, *vice* Ressaidar Surdul Singh, promoted;

Kote-Duffadar Gurditt Singh to be Jemadar, on augmentation;

Kote-Duffadar Tiloke Singh to be Jemadar, *vice* Jemadar Secunder Khan, promoted;

Kote-Duffadar Ahmed Khan to be Jemadar, *vice* Jemadar Teja Singh, promoted;

With effect from the 18th September, 1885.

16th Bengal Cavalry.

Subadar Bishen Singh, from 12th Bengal Infantry, to be Ressaidar, with effect from the 8th September, 1885.

10th Bengal Infantry.

Color-Havildar Boota Singh to be Jemadar, *vice* Jemadar Bahadur Singh, deceased, with effect from the 10th October, 1885.

RESIGNATIONS.

No. 69.—SUBORDINATE MEDICAL DEPARTMENT—

Second Grade Assistant Apothecary Patrick Wilkins O'Gorman, Subordinate Medical Department, is permitted to resign the service from the 30th November, 1885.

RETIREMENTS.

No. 70.—Colonel Charles William Campbell, Bengal S. C., is permitted to retire from the service, with effect from the 1st February, 1886, subject to Her Majesty's approval.

REWARDS.

No. 71.—GOOD SERVICE PENSIONS—

It is notified that on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer good service pensions on the undermentioned officers, with effect from the dates specified:—

From the 20th January, 1885, in room of Colonel Hastings Fraser, Madras S. C., succeeded to the Colonel's allowance.

SURGEON-GENERAL MICHAEL CUDMORE FURNELL, M.D., INDIAN MEDICAL DEPARTMENT.

Dates of Commissions.

Assistant Surgeon	7th February, 1855.
Surgeon	7th February, 1867.
Surgeon-Major	7th February, 1875.
Brigade-Surgeon	16th May, 1880.
Deputy Surgeon-General	7th February, 1881.
Surgeon-General with the Government of Madras	5th April, 1885.

Appointments.

Civil Surgeon, Tellicherry	16th December, 1859.
Medical Officer, Ootacamund	18th September, 1866.
Ophthalmic Surgeon and Professor of Ophthalmology, &c.	27th September, 1870.
Physician, General Hospital, and Principal, Medical College	24th October, 1874.
Sanitary Commissioner, Madras	6th April, 1880.

War Services.

Indian Mutiny. Present at the battle of Dowdepore in Oudh, and several expeditions after the rebels in Oudh, the Terai, and Bundelkhand. At the action of Dowdepore volunteered to go and recall an advanced guard of cavalry, which, having mistaken orders, had gone astray in the dark. Several parties had been out, but returned, having failed to find them. Was successful in finding and recalling them. Was publicly thanked by the Officer Commanding, General Sir Alfred Horsford, K.C.B. (then Colonel Horsford), at the head of the column on the return of the party.

From the 14th July, 1885, in room of Lieutenant-General A. T. Cadell, Royal (late Madras) Artillery, deceased.

COLONEL CLEMENT JOHN SMITH, MADRAS S. C.

Dates of Commissions.

Ensign	10th December, 1847.
Lieutenant	15th November, 1853.
Captain	18th February, 1861.
Major	10th December, 1867.
Lieutenant-Colonel	10th December, 1873.
Colonel	10th December, 1878.

Appointments.

Quartermaster and Interpreter, 27th Regiment, Madras Infantry	10th October, 1854.
Adjutant, 3rd Infantry, Hyderabad Contingent	15th January, 1859.
Adjutant, 2nd Infantry, Hyderabad Contingent	25th May, 1860.
General duty	26th May, 1873.
Wing Officer, 30th Regiment, Madras Infantry	1st November, 1874.
Wing Officer, 14th Regiment, Madras Infantry	4th January, 1876.
Wing Officer, 35th Regiment, Madras Infantry	1st May, 1876.
2nd-in-Command, 27th Regiment, Madras Infantry	10th October, 1876.
Commandant, 27th Regiment, Madras Infantry	1st September, 1879.

War Services.

Indian Mutiny, 1857-59.—Capture of Lucknow. Affairs at Doomeragunge and Bansee, and action before Toolsepore—Medal and clasp.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th January, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 16th and the 29th January, 1886.

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Leinster Regiment .	Lieutenant H. B. Townsend .	27th January, 1886.	Fyzabad.		

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 23rd January 1886.

No. 20.—Mr. S. Cox, Assistant Engineer, 2nd Grade, British Burma, is temporarily transferred to the Accounts Branch in the temporary rank of Assistant Examiner, 1st Grade, and is posted to the Office of the Examiner of Public Works Accounts, Madras.

The 29th January 1886.

No. 21.—Major G. F. O. Boughey, R.E., is graded in Class I, Grade I, of the Superior State Railway Revenue Establishment, from the date on which he assumed charge as Manager of the Eastern Bengal State Railway.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 30, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India

BANK OF BENGAL.

NOTICE.

Calcutta, the 25th January 1886.

The Directors have made the following changes in the Bank's Establishment:—

Mr. H B. Sterndale, on return from leave, has resumed charge of the Cawnpore Branch.

Mr. Fred Burns to be Acting Agent at Akyab, *vice* Mr. W. Huntley

Mr. D. E. Burne to be Acting Agent at Benares during the absence of Mr. W. Craw, on short leave.

R. HARDIE,
Secretary & Treasurer.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 25th January 1886.

Offices reported opened and closed during the month of December 1885 :—

Name of Station.	Where situated.	Date.	REMARKS.
	Departmental.		
Amraoti Camp	Berar	24th Dec.	Opened.
Asansol	Bengal	16th "	Ditto.
Barakar	Ditto	14th "	Ditto.
Bithur	N.-W. Provinces	6th "	Closed.
Bostan	Baluchistan	23rd Nov.	Ditto.
Dozan	Ditto	21st Dec.	Ditto.
Ganeshkhind	Bombay	7th "	Opened.
Ditto	Ditto	29th "	Closed.
Lucknow Chowk	Oudh	1st "	Opened.
Mahuva	Bombay	16th "	Ditto.
Malabar Point	Ditto	29th "	Ditto.
Myingyan (Military Field Office)	Upper Burmah	11th "	Ditto.
Ningyin (Military Field Office.)	Ditto { Toungoo Frontier.	29th "	Ditto.
Pagan (Military Field Office.)	Ditto { Toungoo Frontier.	7th "	Ditto.
Sherpur	Bengal	31st "	Ditto.
Sinboungweh (Military Field Office.)	Upper Burmah	6th "	Ditto.
Sitarampur	Bengal	21st "	Ditto.
Sittang (Temporary.)	British Burmah	31st "	Ditto.
Yenangyaung (Military Field Office.)	Upper Burmah	19th "	Ditto.
Offices in connection with Camps of Exercise.			
Head Quarters, Northern Force.	Punjab	1st Dec.	Opened.
Ditto	Ditto	31st "	Closed.
2nd Division, Northern Force.	Ditto	4th "	Opened.
Ditto	Ditto	3 st "	Closed.
Commander-in-Chief's Camp, Delhi.	Ditto	14th "	Opened.
1st Division, Southern Force.	Sultanpur, Punjab	5th "	Ditto.
Gurgaon Camp Office.	Punjab	3rd "	Ditto.
	Railway.		
Brahmavart (Bithur.)	Cawnpore-Achneyra Ry.	5th Dec.	Opened.
Gandikinduff	Sind-Pishin State Ry.	5th Aug.	Ditto.
Spintangi	Sind-Pishin State Ry.	10th Dec.	Ditto.
Kauli	Rajpura-Patiala Ry.	19th "	Ditto.
Narayanganj Ghât	Narayanganj-Dacca Mymensing Ry.	Not given	Ditto.
Babhuan	Bengal & N.-W. Ry.	Date not reported.	
Doranda			
Gauribazar			
Khalilabad			
Muskanwa			
Munderwa			
Nankhar			
Sahjanwa			
Salimpur			
Tahsil Deoria			
Tinich			

The 29th January 1886.

No. 12.—Mr. H. P. Owen, Superintendent, 2nd Grade, is allowed furlough on medical certificate for twelve months, under Section 52 of the Civil Leave Code, with effect from the forenoon of the 8th January 1886.

A. J. LEPPOC CAPPEL,
Director General of Telegraphs in India.

AGENT TO THE GOVERNOR GENERAL, BELUCHISTAN, P. W. D.

NOTIFICATION.

Quetta, the 15th January 1886.

No. 35.—Mr. O. C. Ollenbach, Assistant Engineer, 2nd Grade, transferred temporarily to Beluchistan, reported his arrival at Sibi on the 2nd January 1886, and is posted to the 2nd Division, Dera Ghazi Khan-Peshin Road.

A. C. BIGG-WITHER,
Joint Secy. to Agent to the Govr. Genl., Beluchistan, P. W. D.

AGENT TO THE GOVERNOR GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 26th January 1886.

No. 165 *G.*—First Class Hospital Assistant Abdool Kadir, attached to the Sapotra Dispensary in Kerowlee, is granted three months' privilege leave, with effect from the forenoon of the 10th December 1885, and 3rd Class Hospital Assistant Myia Singh, of the Reserve List of Hospital Assistants, is appointed to officiate during his absence.

No. 166 *G.*—Third Class Hospital Assistant Ewaz Ally, attached to the Mandrael Dispensary in Kerowlee, is granted three months' privilege leave, with effect from the afternoon of the 10th December 1885, and 3rd Class Hospital Assistant Bromanund is appointed to act in his place during his absence.

No. 168 *G.*—No. 150, Second Class Hospital Assistant Ahmud Hossain (2nd), attached to the Meywar Bheel Corps, Kherwara, returned, on the afternoon of the 26th November 1885, from the leave granted him in this Office Notification No. 3181 G., dated 13th October 1885.

By Order,
E. G. COLVIN,
for *1st Asst. Agent to the Govr. Genl., Rajputana.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 16th January 1886.

No. 51-330 *IV.*—With reference to Foreign Department Notification No. 2632 G., dated the 21st of December 1885, Lieutenant-Colonel A. W. Roberts received charge of the Office of Cantonment Magistrate, Nusseerabad, from Captain C. Herbert, on the forenoon of the 1st January 1886.

Lieutenant-Colonel Roberts is invested, with effect from the 1st January 1886, with the powers of a Magistrate of the 1st Class, to be exercised within the Ajmere District.

The 21st January 1886.

No. 63-65.—The following is the list of holidays to be observed by the Courts and Offices

in the Ajmere-Merwara District during the year 1886 :—

Names of Holidays.	Dates.	Days of the week.	No. of Days.
Christian Holidays.			
1 New Year's Day	1st Jan.	Friday	1
2 Ash Wednesday	10th Mar.	Wednesday	1
3 Good Friday	23rd April	Friday	1
4 Queen-Empress' Birthday	24th May	Monday	1
5 Christmas	25th to 31st Dec.	Saturday to Friday	7
		TOTAL	11
Hindu Holidays.			
1 Basant Panchmi	9th Feb.	Tuesday	1
2 Shiva Ratri	4th Mar.	Thursday	1
3 Holi	19th & 20th Mar.	Friday & Saturday	2
4 Shri Suptmi Fair	26th Mar.	Friday	1
5 Baisakhi Fair	18th May	Tuesday	1
6 Janam Ashtmi	23rd Aug.	Monday	1
7 Savitri Fair	8th Sep.	Sunday	1
8 Anunt Chowdas	12th Sep.	Sunday	1
9 Dasehra	5th, 6th & 7th Oct.	Tuesday to Thursday	3
10 Divali (Deep Malika)	25th Oct.	Tuesday	1
11 Pushkar Fair	8th to 12th Nov.	Monday to Friday	5
		TOTAL	18
Mahomedan Holidays.			
1 Urs Khwaja Saheb	10th to 12th Apl.	Saturday to Monday	3
2 Shab Barat	19th May	Wednesday	1
3 Idul Fitra	4th July	Sunday	1
4 Idul Zuha	9th Sep	Thursday	1
5 Moharram	7th to 9th Oct.	Thursday to Saturday	3
6 Bara Wafat	9th Dec.	Thursday	1
		TOTAL	10

1. For English and Vernacular Offices when there are no arrears of work the last Saturday in every month.
2. Mahomedan holidays depend on the moon being visible and fall on the day following such event.
3. Hindu holidays on account of eclipse of the sun fall on the day of such eclipse; but when they are for the eclipse of the moon they fall on the day following.
4. Local holidays may be granted for great festivals or fairs at the discretion of the Commissioner only when there are no arrears of work.
5. The Civil Courts' vacation commences on the 1st August and ends on the 30th September. No fresh suits shall during that time be instituted unless of an emergent character, but the Courts will be open for the purpose of clearing off cases instituted before 15th July and for disposal of any urgent work.

By Order,
E. G. COLVIN,
for *1st Asst. to the Agent to the Govr. Genl.*

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 16th January 1886.

No. 106.—Mr. J. Dias, Head Clerk in the Resident's Office, is appointed Sub-Registrar of the Civil and Military Station of Bangalore, *vice* Mr. R. H. James, from the forenoon of the 14th January 1886.

By Order,
J. H. NEWILL, *Major,*
Assistant to the Resident.

Statement of Silver Balance in the Calcutta Mint for the week ending 27th January 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 20th January 1886	5,14,126	
Value of Government silver in the Mint on the same date	17,84,566	
		22,98,692
ADD—		
Silver received by the Mint during the week on account of the Currency Department	11,94,367	
Ditto ditto Government	17,710	
		12,12,077
		35,10,769
DEDUCT—		
New coin paid to Reserve Treasury during the week	11,00,000	
Petty items issued for miscellaneous purposes	..	
		11,00,000
Balance on the evening of the 27th January 1886	...	24,10,769
The Balance comprises—		
Silver held on account of the Currency Department	6,07,229	
Ditto ditto Government	18,03,540	
		24,10,769
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	8,611	
Ditto ditto Government	...	
		8,611

R. V. RIDDELL, *Major, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 28th January 1886.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
47	B 86—00079	100	Sunderdoss Anundoss, Madras.
49	B 84—88271	100	Post Master General, Madras
	B 85—37103	100	
	B 86—03518	100	
50	B 85—21200	100	
	B 86—30290	100	
	,, —34946	100	
	,, —38815	100	
	,, —38911	100	
	,, —44613	100	
	,, —44614	100	
	,, —47160	100	
	,, —47161	100	
	,, —47162	100	
	,, —47163	100	
	,, —47164	100	

FORT ST. GEORGE,
The 18th January 1886.

W. T. PIERCY,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

SURVEY OF INDIA DEPARTMENT.

Maps of the Survey of India Department, published at the Survey of India Offices, Calcutta and Dehra Dun, for the quarter ending 31st December 1885.

Agents:

Calcutta.—No Agent. Maps can be obtained from the Office, 13, Wood Street.
Allahabad.—Curator, Government Books, North-Western Provinces.
Nagpur.—Curator, Government Books, Central Provinces.
Lahore.—Curator, Government Central Book Depot.
Madras.—*Messrs. Higginbotham & Co. (for sales only).
Poona.—Superintendent, Government Photo-zincographic Department.
Rangoon.—Curator, Government Book Depot.
Rajkot.—Mr. Narainjee Sunderjee, for maps of Kattywar only.
Ahmedabad.—The Huzoor Deputy Collector, for maps of Guzerat only.
London.—*Messrs. Allen & Co., Waterloo Place (for sales only).
Do. *Mr. Edward Stanford, 6, Charing Cross (for sales only).
Simla.—*Messrs. Williams & Co., Ripon House (for sales only).

All published maps are sold at the Survey of India Office, Calcutta, for cash prepaid.

* These Agents cannot issue maps free of charge on the *Public Service.*

N.B.—Maps are issued *free of charge* only on the Public Service. The *cost of mounting maps, packing, and postage of parcels, must be borne by applicants themselves.* Lists of all newly published maps are periodically notified in the Gazettes of India and of local Governments.

Description.	Scale.	Size and number of sheets.	Price of Map unmounted per sheet per copy.				Date of Publication.
			Uncolored.		Colored.		
			R	a.	R	a.	
DISTRICT MAPS.							
District Shahabad	1″= 4 M.	51″×32″	1	0	1	4	October 1885.
District Rungpore	1″= 4 M.	27″×26″	1	0	1	4	November 1885.
District Dacca	1″= 4 M.	26″×26″	1	0	1	4	November 1885.
PLANS OF CANTONMENTS AND CITIES.							
Skeleton Map of Calcutta Town and Suburbs and Baranagur	4″= 1 M.	40″×27″ in three sheets.	...		...		September 1885.
STANDARD SHEETS.							
ASSAM SURVEY.							
Sheet No. 30. Part of Khasia Hills	1″= 2 M.	22″×15″	0	8	0	10	December 1885.
BENGAL.							
Darjeeling Revisionary Survey, Sheet No. 3	2″= 1 M.	42″×28″	1	0	1	4	June 1885.
Darjeeling Revisionary Survey, Sheet No. 4	2″= 1 M.	42″×28″	1	0	1	4	July 1885.
BOMBAY.							
Sheet No. 40, Guzerat Survey. Parts of the Panch Mehals Collectorate and of the Rewah Kantha States	1″= 1 M.	40″×27″	1	12	2	0	March 1885.
KONKAN SURVEY.							
Sheet No. 79 N.E.—1. District Thana	4″= 1 M.	40″×25″	2	0	2	4	September 1885.
Sheet No. 79 N.E.—2. District Thana	4″= 1 M.	40″×25″	2	0	2	4	September 1885.
Sheet No. 79 N.E.—3. District Thana	4″= 1 M.	40″×25″	2	0	2	4	September 1885.
Sheet No. 79 N.E.—4. District Thana	4″= 1 M.	40″×25″	2	0	2	4	September 1885.
Sheet No. 80 N.E.—1. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 N.E.—2. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 N.E.—3. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 N.E.—4. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 N.W.—1. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 N.W.—2. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 N.W.—3. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 N.W.—4. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 S.E.—1. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 S.E.—2. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 S.E.—3. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 80 S.E.—4. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 81 N.W.—2. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 81 N.W.—4. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 82 N.E.—1. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 82 N.E.—2. District Thana	4″= 1 M.	40″×25″	2	0	2	4	November 1885.
Sheet No. 82 N.E.—3. District Thana	4″= 1 M.	40″×25″	2	0	2	4	October 1885.
Sheet No. 82 N.E.—4. District Thana	4″= 1 M.	40″×25″	2	0	2	4	September 1885.

MAPS OF THE SURVEY OF INDIA DEPARTMENT—*continued.*

Description.	Scale.	Size and number of sheets.	Price of Map unmounted per sheet or copy. Uncolored. R	Uncolored. a.	Colored. R	Colored. a.	Date of Publication.
STANDARD SHEETS—*contd.*							
BRITISH BURMA SURVEY.							
Sheet No. 104 S.E. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	November 1885.
Sheet No. 104 S.W. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	November 1885.
Sheet No. 112 N.E. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
Sheet No. 112 N.W. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
Sheet No. 112 S.E. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
Sheet No. 112 S.W. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
Sheet No. 113 N.E. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
Sheet No. 113 N.W. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
Sheet No. 113 S.E. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
Sheet No. 113 S.W. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
Sheet No. 121 N.E. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	November 1885.
Sheet No. 121 N.W. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	November 1885.
Sheet No. 121 S.E. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	November 1885.
Sheet No. 122 N.W. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	November 1885.
Sheet No. 122 S.W. District Bassein	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
NORTH-WESTERN PROVINCES SURVEY.							
Sheet No. 34. Districts Bulandshahr, Aligurh, and Budaon	1″= 1 M.	40″×25″	1	8	1	12	September 1885.
Sheet No. 34 N.E. Districts Bulandshahr and Aligurh	2″= 1 M.	40″×25″	1	0	1	4	September 1885.
Sheet No. 34 S.E. Districts Bulandshahr and Aligurh	2″= 1 M.	40″×25″	1	0	1	4	September 1885.
Sheet No. 34 N.W. Districts Bulandshahr and Aligurh	2″= 1 M.	40″×25″	1	0	1	4	September 1885.
Sheet No. 34 S.W. Districts Bulandshahr and Aligurh	2″= 1 M.	40″×25″	1	0	1	4	September 1885.
Sheet No. 35. District Aligurh	1″= 1 M.	44″×25″	1	8	1	12	September 1885.
Sheet No. 35 N.E. District Aligurh	2″= 1 M.	40″×25″	1	0	1	4	September 1885.
Sheet No. 51 Western portion. Districts Bulandshahr, Aligurh, and Etah	1″= 1 M.	40″×25″	1	8	1	12	September 1885.
Sheet No. 51 N.W. District Budaon	2″= 1 M.	40″×25″	1	0	1	4	October 1885.
Sheet No. 51 S.E. District Budaon	2″= 1 M.	40″×25″	1	0	1	4	September 1885.
Sheet No. 51 S.W. Districts Bulandshahr, Aligurh, and Etah	2″= 1 M.	40″×25″	1	0	1	4	September 1885.
PUNJAB SURVEY.							
Sheet No. 241 S.E. District Hissar	2″= 1 M.	40″×25″	1	0	1	4	August 1885.
Sheet No. 242 N.E. District Hissar	2″= 1 M.	40″×25″	1	0	1	4	August 1885.
Sheet No. 256 S.E. District Hissar	2″= 1 M.	40″×25″	1	0	1	4	August 1885.
Sheet No. 256 S.W. District Hissar	2″= 1 M.	40″×25″	1	0	1	4	August 1885.
Skeleton Map of Punjab and surrounding Countries	1″= 32 M.	34″×26″	Not priced.				October 1885.
INDEX MAPS.							
Index to the Standard Sheets of British Burmah	...	17″×14″	0	4	0	4	September 1885.
TECHNICAL CHARTS.							
Chart of Triangulation, North-East Frontier Topographical Survey, Degree Sheet X	1″= 4 M.	30″×22″	...		...		October 1885.
Levels in the North-Western Provinces, Sheet No. 12, Third Edition	1″= 2 M.	...	1	12	1	12	...
Levels in the North-Western Provinces, Sheet No. 81	1″= 2 M.	...	1	12	1	12	...
Levels in the North-Western Provinces, Sheet No. 83	1″= 2 M.	...	1	12	1	12	...
Chart No. 1 between λ 20° 28′ and 21°29′, and L 86° 44′ and 87° 7′	1″= 2 M.	...	1	0	1	0	...
Chart No. 2 between λ 19° 48′ and 20° 30′, and L 85° 52′ and 86° 50′	1″= 2 M.	..	1	0	1	0	...
Chart No. 1 between λ 34° and 38°, and L 68° and 71°	1″= 8 M.	...	1	0	1	0	...
Chart No. 2 between λ 34° and 38°, and L 71° and 74°	1″= 8 M.	...	1	0	1	0	...

CHARLES STRAHAN, *Major, R.E.,*
Assistant Surveyor-General,
In charge Map Record and Issue Office.

SURVEY OF INDIA DEPARTMENT,
Calcutta, 3rd January 1886.

Statement of the Affairs of the Bank of Bengal for the week ending 26th January 1886.

LIABILITIES.				R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				41,56,764	15	0
Public Deposits at Head Office	R. 73,18,102	a. 13	p. 2	1,67,68,960	6	5
Public Deposits at at Branches	94,50,857	9	3			
Other Deposits at Head Office and Branches				4,01,06,105	11	1
Bank Post Bills, &c.				5,93,193	7	6
Sundries				12,54,838	11	2
RUPEES				8,28,79,863	3	2

ASSETS.				R	a.	p.
Government Securities				64,41,143	12	0
Other authorized Investments				46,60,172	8	0
Loans on Government and other authorized Securities				87,91,707	9	6
Accounts of Credit on Government and other authorized Securities				99,79,480	4	7
Bills discounted and purchased				2,08,40,459	7	4
Balances with other Banks				5,97,337	5	4
Bullion				5,145	5	3
Dead Stock				11,37,723	5	3
Stamps				8,402	8	0
Sundries				8,91,796	7	8
				5,33,53,368	8	11
Cash and Currency Notes at Head Office	R 1,13,04,620	a. 12	p. 7	2,95,26,494	10	3
Cash and Currency Notes at Branches	1,82,21,873	13	8			
RUPEES				8,28,79,863	3	2

By order of the Directors,

BANK OF BENGAL,
Calcutta, 28th January 1886.

J. GORDON,
Chief Acctt. & Dy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 5 per cent.
Percentage 50·2.

CEMETERY NOTICE.

Notice is hereby given that the monuments over the undermentioned graves in the Old Cemetery, Disa, *viz.*:—

1859, Wife and child of Sergeant John Beasley, H. M.'s 33rd Regiment, Europeans,

1860, Private Joseph Joyce, H. M.'s 33rd Regiment, Europeans,

1850, Son of Reverend G. L. Allen,

1841, Daughter of Captain W. B Salmon,

1832, Son of Lieutenant Elder, European Regiment,

1840, Wife of Captain John Penney, 1st Bombay Light Cavalry,

1829, Wife of Apothecary Ferrier, 2nd Regiment, European Infantry,

1840, Daughter of Captain M. S. H. Lloyd, Queen's Royals,

1839, Major G. I. C. Paul, 3rd Regiment Light Cavalry,

1836, Lieutenant Bowen, H. M.'s 10th Regiment,

1840, Line Sergeant P. Kendall,

1849, Son of Mr. Sargon,

1839, Son of Lieutenant Blenkins, 6th Regiment, Native Infantry,

1828, Apothecary W. Atkins, 2nd European Regiment,

1828, Quarter Master Sergeant T. Sullevan, 2nd Europeans,

1828, Captain Stewart, 2nd Europeans,

1829, Wife of Sergeant Cox, 2nd Europeans,

1840, Captain Postans, 15th Regiment, Native Infantry,

1828, Ensign Donaldson, 2nd Europeans,

1843, Private Timothy Murphy, 2nd Queen's Royals,

1854, Son of O. C. T. Moor, 4th Troop, Horse Artillery,

need repairing, and persons interested in any one of them are requested to communicate with the Reverend the Chaplain of Disa and Abu, N. Gujarat.

Report of a Deserter from the 1st Battalion, North Lancashire Regiment of Foot, dated at Camp Harnai, this 19th day of January 1886.

Number, Rank, and Name.—No. 345, Lance Corporal John Smith.	At what Place Enlisted,—Preston.
Age,—27 years 11 months.	Parish and County in which Born,—Liverpool, Lancashire.
Size,—5 feet 5¼ inches.	Marks,—Moles—one over left groin, one over spine, one over left nipple.
Colour of—Complexion, sallow; Hair, light brown; Eyes, blue.	Trade,—Seaman.
Date of Desertion,—16th January 1886.	Coat or Jacket,— Waistcoat,— Breeches or Trowsers,— (Regimentals.)
Place of Desertion,—Kandalana, Bolan Pass.	
Date of Enlistment,—29th November 1881.	REMARKS,—Under 5 years' service.

F. G. BERKELEY, *Col. & Lt.-Col.*,
Comdg. 1st Battn., N. L. Regt.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 31st December 1885.

With effect from the 1st January 1886, parcels will be received at any Indian Post Office for transmission *viâ the United Kingdom* to Cape Town and all other places in Cape Colony, &c. *Natal* is not included in this exchange.

2. The rate of postage for parcels addressed to the Cape Colonies will be one rupee eight annas per pound.

3. The limit of weight for such parcels will be seven pounds.

4. The conditions as to size, contents, value, customs declarations and manner of posting generally, will be the same as those prescribed for parcels addressed to the United Kingdom and intended for delivery through the British Post Office.

L. G. WAIT,

Asst. Director General of the Post Office of India.

The 19th January 1886.

STOPPAGE OF SALE OF BRITISH POSTAL ORDERS FOR PAYMENT AT GIBRALTAR.

Intimation having been received from the British Postal authorities that the Gibraltar Post Office has ceased, with effect from 1st January 1886, to be under the control of Her Majesty's Postmaster General, and is, therefore, no longer legally empowered to cash British postal orders issued in India, notice is hereby given that British postal orders will not in future be sold at Indian Post Offices for payment at Gibraltar.

F. R. HOGG,

Director General of the Post Office of India.

Unclaimed letters held in the Calcutta General Post Office on 28th January 1886.

Bradshaw, W. J.
Brodie & Co.
Carter, Mrs. K
Fanshawe, C. W.
Kemp, W.
Laubolle, R.
McCann, Mrs. H.
Molesworth, G.
Monies, W.
Muir, Miss Clara.
Scott, H. & Co.
Skelton, Rev. B.
Turner, H. G.

Letters marked "Care of Post Office."

A B.
Alberico, G.
Anderson, Miss Wright
Anlacke, L. A. C.
Atkinson, Mrs. T.
Atkinson, Thos.
A S 27.
Baggs, W H
Bailey, Mon Frank.
Barclay, J. J. T.
Barnett, Mrs. E.
Baron of Brenner.
Bateman, S. H.
Bennett, J. B.
Biondi, Felecia.
Black, Mrs.
Blaker, Mr.
Blunt, W. R.
Bogle, Miss.
Bracken, J. M.
Brown, Rev. J. J.
Bruce, T.
Bruhton, Mrs. J.
Buck, E. J.
Burke, Master W. T.
Cartland, Mrs. F.
Catter, A.
Chelton, H.
Clark, James.
Clift, H. W.
Crawhall, Hugh.
Crinall, John.
David, A.
"Dee."
Derham, Henry.
Dodd, C. B. N.
E.
Easton, Percy H.
Edwards, J.
Ellesland, A. S.
Ellis, Mrs. Jas.
Evezard, E.
Fedricks, F.
Finlay, Howard.
Fleiss, Otto.
Flinsch, Ferdinand.
Franklin, R. O.
Freise C.
Frisk, T.
G. P. O.
Gibbs, J.
Gilmour, Capt. D. C.
Goldberg, H
Gordon, George.
Gusture, Esq.
H. H.
Hay, Major E
Harmond, A. E.
Heath, Mrs.
Henderson, Jas.
Henstrom, E W.
His Highness Maharajah of Hutwa
Howe, Revd. R.
Hughes, Capt.
Hughes, R. J.
Irvine, Esq.
J. P.
Jackson, Mrs. J. T.
K P M
Kirkbride, J
Kitchen, J. R.
Lloyd, E T.
Lowe, Mrs.
MacDougall, D.
Mannel, C. J.
Mattin, Mrs.
Maud, J. P.
May, J. A.
Melville, A.
"Midas."
Middleton, C.
Mieg, Chas. Mansbendll
Murdock, Mrs.
ation, S.
Neil, D. M.
Noel, L. A.
Norris H.
Norton, F.
Norville, Mrs L.
Page, George.
Palmer, Col. A. P.
Parker, Mrs. A.
Philips, Henry.
Pike, H. R.
Pollard, T. J.
Powell, W. G. N.
Rateaux, Calcraf.
Raynor, E.
Reece, Mrs. Annie.
Remington, F.
Roades, A. H.
Richards, H A.
Robinson, F. A.
Robinson, Miss C.
Robinson, W.
Salva, T. F.
Schmid, Otto.
Scobell, S. G. T.
Scobell, Mrs.
Scott, C. E. C.
Singleton, C. W
Simpson, Percy.
Smart, Mrs. R. B
Smith, F E., Mrs.
Stamford, W. M.
Stamton, C
Sternbergh, A.
Stevens, H. W.
Stevo Senora Roco.
Storey, A.
Symons, W. S.
Talbot, Mrs. H. B.
Tamsore, J
Taste, P. J De la.
Taylor, A. J.
Thiband, P T.
Thorpe, Sydney.
Thurman, W. A.
Tighe, James.
Tooms, Charles.
Transche, Hern. J. Von.
Tudor, T G.
Tufner, H. G.
Tyrrell, David.
Uren, Capt. T.
Vab, Mrs.
Vinall, J. N.
Volpi Beaucourt, et.
Walker, P. C.
Walker, G. A.
Way, F. H.
Webster, Fred.
Webster, T. E.
Whimster, J.
Whitworth, Henry.
Wilson, Mrs. Mark.
Wittelstraus, W.
Wright, Miss U.
X. X. A.

Registered Letters.

Adcock, H.
Baron Joakim of Brenner.
Cesare, Mon. F.
Fliess, Otto.
Harris, Ashley.
Nilson, Mrs.
Povnby, Miss P.
Sternbergh, M.
Zaff, Carl.

E. HUTTON,

Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 25th January 1886.

Adjutant, 69th Regt.
Cleveland, G.
Das, Poddo Lochan.
Dobbie, W.
Fagan, H. R.
Galloway, Major F.
Gordon, Major J. A. D.
Hart, H.
Hunter, A S., Col
Krestenson, Ratt L.
Lestun, Mrs
Maddock, W.
Mozumdar, Umesh Chunder.
Mukerjie, N. N.
Singh, Rameswar Prosad Maharaja.
Swinney, Mr.
Whitmarsh, Mrs. M.H.

A. P. GHOSAL,

Postmaster, Barrackpore.

SEA AND FOREIGN MAILS.

The 30th January 1886.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886.	
Madras and Ceylon	6th Feb.	P. & O. Str. *Rosetta.*
Colombo, Penang, Singapore, Hong-Kong, Shanghai, Yokohama, and Australian Colonies	2nd ,,	From Bombay.
Foreign Mails *viâ* Bombay	2nd ,,	From Bombay.*
Ditto Book Post and Pattern Packets	1st ,,	From Bombay.
Rangoon and Moulmein	3rd ,,	Str. *Kilwa.*
Akyab, Kyouk Phyoo, Sandoway and Rangoon	3rd ,,	Str. *Mahratta.*
Straits and Hong-Kong	4th ,,	Str. *A. Apcar.*
Straits and Hong-Kong	6th ,,	Str. *Tasiang.*
Rangoon	30th Jan.	Str. *Clive.*

* Also for Cape of Good Hope and Natal through United Kingdom, can be forwarded.

N.B.—The letter-box will close at 7 P.M. precisely; after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P.M.

The 30th January 1886.

It is hereby notified for general information that the following Mail Despatches to Ceylon will be made from the Calcutta General Post Office during February 1886:—

DATE OF CLOSING.	ROUTE.
2nd February 1886	By P & O. Steamer from Bombay.
3rd February 1886*	By B. I S N Co.'s Private Vessel.
6th February 1886	By P. & O. Steamer from Calcutta.
16th February 1886	By P. & O. Steamer from Bombay.
19th February 1886*	By Ducal Line Private Vessel.
19th February 1886.*	By Star Line Private Vessel.
20th February 1886	By P. & O. Steamer from Calcutta.
22nd February 1886*	By Star Line Private Vessel.
26th February 1886	By French Steamer.

* These dates are subject to alteration in the event of departure of the vessel being delayed.

N B The Letter Box will close at 7 P.M. precisely, after which hour letters fully prepaid and bearing an extra postage stamp of four (4) annas on each cover will be received up to 7-30 P.M.

The rate of postage on letters conveyed by private vessels is two (2) annas per ½ oz. (pre-payment compulsory).

The postage on letters conveyed by the P & O and French Steamers is three (3) annas per ½ oz. (pre-payment optional)

E. HUTTON,

Presidency Post Master.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, ₹4-8; per eight-ounce tin, ₹8-8; per pound tin, ₹16-8. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, ₹5-8; per eight-ounce tin, ₹10-8; per pound tin, ₹20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا کوئينائين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اونکے جو کوئي ايک مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب ذيل خريد کرسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه انه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سوله روپيه آٹهه آنه ،

اور عوام الناس بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس ٹين کا پانچ روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا دس روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا بيس روپيه ،

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی سواے قيمت مذکورهٔ بالا کے محصول ڈاک چار آنه آٹهه اونس کے ٹين کا آٹهه انه ; اور ايک پونڈ کے ٹين کا بارهٔ آنه ،

CRYSTALLYNE CINCHONA FEBRIFUGE.

A new and improved preparation made at the Government Factory from Red Cinchona Bark. This is a more perfect substitute for Quinine than the ordinary uncrystallized Febrifuge. It can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds and upwards* at a time, from the Superintendent, Royal Botanic Garden, Seebpore, near Calcutta, for *cash only*, at the following rates: per four-ounce tin, ₹6-8; per eight-ounce tin, ₹12-8; per pound tin, ₹24. The general public can be supplied by the Superintendent, Royal Botanic Garden, for *cash only*, at the undernoted rates: per four-ounce tin, ₹8-8; per eight-ounce tin, ₹16-8; per pound tin, ₹32. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

کرسٹلين سنکونا دوائي بخار،

لال سنکونا بارک کي ايک نئي اور عمده دوا گورنمنٹ فاکٹري مين تيار هوئي هی معمولي بے صاف کي هوئي دوائي بخار سے کونين کے لئے يهه بهت خوب قايم مقام هی اور سيب پور متصل کلکته کے بوٹانکل گارڈن يعني کمپني باغ کے سپرنٹنڈنٹ صاحب سے هر ايک ملازم سرکاري کام اور خيرات کے لئے اور وه لوگ جو ايک مشت بيس پونڈ لين نقد اس بهاو سے خريد سکتے هين يعنے چار آونس کے ٹين کا چهه روپيه آٹهه آنه ; آٹهه آونس کے ٹين کا بارهٔ روپيه آٹهه آنه ; اور ايک پونڈ کے ٹين کا چوبيس روپيه—

اور عام لوگون کو بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے نقد اس بهاو پر مل سکتا هی يعنے چار آونس ٹين کا آٹهه روپيه آٹهه آنه ; آٹهه آونس کي ٹين کا سوله روپيه آٹهه آنه اور ايک پونڈ ٹين کا بتيس ۳۲ روپيه يهه دو کلکته کے بڑي بڑي ولايتي اور ديسي دواخانون مين بهي بکتي هی محصول ڈاک چار آونس کي ٹين کے لئے چار آنه ; آٹهه آونس کي ٹين کے لئے آٹهه آنه اور ايک پونڈ کي ٹين کے لئے بارهٔ آنه علاوه اوپر لکهے هوئے نرخ کے هی،

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CALCUTTA, SATURDAY, JANUARY 30, 1886.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

IN THE COURT FOR THE RELIEF OF INSOLVENT DEBTORS AT CALCUTTA.

In the matter of Hadjee Hadaitoollah Saddoollah Buxoollah Doojali and Yacoob, lately carrying on business (amongst other places) at No. 143 Hookaputty Burra Bazar in Calcutta in co-partnership under the name style and firm of Meerun Gomastah Shaik Poorunder Noozroo Insolvents.

Notice is hereby given that by an order made by this Court in this matter on and bearing date the sixth day of January 1886 It was ordered that the creditors of the Insolvents abovenamed should before the 1st day of April next file in the office of the Chief Clerk this Court a statement of the amount of their respective claims against the Estate of the said Insolvents duly verified by their respective affidavit and thereupon the said Chief Clerk should form a schedule from the claims so to be filed.

M. CAMELL,
Attorney for J. C. Macgregor, Esq., Official Assignee.

CALCUTTA,
The 21st January 1886.

PROMISSORY NOTES.

Lost

The upper half of the Government Promissory Note No. 072841 of the 4 per cent. of 1865, for ₹500, standing in the name of the Bank of Bengal, and last endorsed to Shama Kanth Chatterjee, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, and application is about to be made for the issue of a duplicate in favour of the proprietor.

SHAMA KANTH CHATTERJEE,
Dacca.

Lost

The Government Promissory Note No. A020723, of the reduced 4 per cent. loan of 1879, for ₹1,000, standing in the name of Jwala Pershad, administrator of Kariji Sahoy, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and of the interest thereupon has been stopped at the Public Debt Office, and application is about to be made to Government for the issue of a duplicate in favour of the proprietor.

JWALA PERSHAD,
Nephew of Rai Kariji Sahoy, deceased.

Lost.

The Government Promissory Note No. 075422, of the 4 per cent. of 1842-43, for ₹1,000, originally standing in the name of Shavaram Khoshalchand, and last endorsed to Kader Nath Nag, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

KADER NATH NAG,
Sukchar, Zillah 24-Pergunnahs.

Lost or Stolen.

The Certificates of Bank of Bengal Shares, Nos. 210, 19465, 26291, and 26292, for ₹500 each (of which No. 210 was issued in the name of William Anderson, Esq., No. 19465 in that of Colonel N. F. Bayley, and Nos. 26291 and 26292 in the name of H. S. King, Esq) and all four of which were endorsed and transferred to Miss F. M. Templeton, the duly registered proprietor thereof, by whom they were never endorsed to any other person. Transfer and payment of the above shares and the dividends thereon have been stopped at the Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

C. T. DAVIS,
Attorney of the said F. M. Templeton.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 30, 1886.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT No. II OF 1886.

An Act for imposing a tax on income derived from sources other than agriculture.

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THE FIRST SCHEDULE.—ENACTMENTS REPEALED.

THE SECOND SCHEDULE.—SOURCES OF INCOME AND RATES OF TAX.

THE THIRD SCHEDULE.—FORM OF PETITION.

An Act for imposing a tax on income derived from sources other than agriculture.

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Extent and commencement.

1. (1) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

(2) It shall come into force on the first day of April, 1886.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Repeal.

2. On and from the day on which this Act comes into force the enactments specified in the first schedule to this Act shall be repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund:

(2) "company" means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situate in British India or not:

(3) "prescribed" means prescribed by the Governor General in Council by notification in the Gazette of India, or by the Governor General in Council or a Local Government by rules made under this Act:

(4) "salary" includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit; but, subject to any rules which may be prescribed in this behalf, it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure:

(5) "income" means income and profits accruing and arising or received in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any salary, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf:

(6) "Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class:

(7) "person" includes a firm and a Hindu undivided family:

(8) "defaulter" includes a company or firm making default under this Act:

(9) "Collector" means the chief officer in charge of the revenue-administration of a district, and, in a presidency-town, any officer whom the Local Government, by notification in the official Gazette, may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situate; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence:

(10) "principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association; or

(b) any person connected with the authority, company, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof, and

(11) "Part" means a Part of the second schedule to this Act.

CHAPTER II.

LIABILITY TO TAX.

Incomes liable to the tax.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the year beginning with the first day of April, 1886, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule.

Exceptions.

5. (1) Nothing in section 4 shall render liable to the tax—

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such; or

(b) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce; or

(c) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (a), or by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce whereof any operation mentioned in clause (b) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, factory or other out-building; or

(d) any profits of a shipping company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in sea-going traffic out of Indian waters; or

(e) any income derived from property solely employed for religious or public charitable purposes; or

(f) any income which a person enjoys as a member of a company or of a firm or of a Hindu undivided family when the company or the firm or the family is liable to the tax; or,

(g) subject to any conditions and restrictions which may be prescribed in this behalf, such portion, not exceeding one-sixth, of the income in respect whereof a person would, but for this exception, be chargeable under this Act, as is deducted from the salary of the person under the authority or with the permission of the Government for the purpose of securing a deferred annuity to him or a provision to his wife or children after his death or is paid by the person to an insurance company in respect of an insurance or deferred annuity on his own life or on the life of his wife; or

(h) any interest on stock-notes; or

(i) the salary of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose salary does not exceed five hundred rupees per mensem; or

(j) any person whose income from all sources is less than five hundred rupees per annum.

(2) An officer or servant is not exempt from taxation under this Act by reason only of the income of his employer being exempt therefrom under this section.

Power to make exemptions.

6. The Governor General in Council may, by notification in the Gazette of India, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

Mode of payment in case of Government officials and pensioners.

7. In the case of a person receiving any salary, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the salary, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof.

Mode of payment in case of servants and pensioners of local authorities.

8. (1) In the case of a person receiving any salary, annuity, pension or gratuity from a local authority, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the salary, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that officer does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(3) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any salary, annuity, pension or gratuity is subsequently paid to the person liable to the tax.

(4) The power to deduct under this section shall be without prejudice to any other mode of recovery.

Mode of payment in case of servants and pensioners of companies and private employers.

9. (1) The tax to which a person receiving any salary, annuity, pension or gratuity from a company, or from any other public body or association not being a local authority or company, or from a private employer, is liable under Part I shall be payable by him at the time when any portion of the salary, annuity, pension or gratuity is paid to him.

(2) The Collector may, subject to such conditions as may be prescribed, enter into an arrangement with any company, or any such body or association as aforesaid, or any private employer, with respect to the recovery on behalf of the Government by the company, body, association or employer of the tax to which any person receiving any salary, annuity, pension or gratuity from the company, body, association or employer is liable under Part I.

Annual return by principal officer of company or association.

10. The principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name of every person who is receiving at the date of the return any salary, annuity or pension, or has received during the year ending on that date any gratuity, from the authority, company, body or association, as the case may be, and the address of every such person so far as it is known; and

(b) the amount of the salary, annuity, pension or gratuity so received by each such person, and the time at which the same becomes payable or, in the case of a gratuity, was paid.

B.—Profits of Companies.

Annual statement of nett profits.

11. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of the nett profits so made during the year ending on the said thirty-first day of March.

Power to require officers of companies to produce accounts.

12. (1) If the Collector has reason to believe that a statement delivered under section 11 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced, for the inspection of the Collector such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power.

(2) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions of this Act, that amount shall be payable accordingly.

C.—Interest on Securities.

Mode of payment of tax on interest on securities.

13. (1) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that person does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

Collector to determine persons chargeable.

14. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed.

Mode of making assessment.

15. (1) The assessment shall be made upon the income accruing to the person during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then upon the income accruing to him during the year ending on the said thirty-first day of March.

(2) In the case of a person for the first time becoming chargeable under Part IV within the year for which the assessment is to be made, or within the year next before that year, the assessment shall be made according to an average of

his income for such period as the Collector, having regard to the circumstances, directs.

List of incomes under two thousand rupees.

16. (1) The Collector shall in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

(2) The list shall be in the prescribed language or languages, and shall state in respect of every such person the following particulars, namely:—

(a) his name, and the source or sources of the income in respect of which he is chargeable;

(b) the year or portion of the year for which the tax is to be paid;

(c) the place or places, district or districts, where the income accrues;

(d) the amount to be paid; and

(e) the place where, and the person to whom, the amount is to be paid.

(3) The list shall be filed in the office of the Collector, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

(4) The list so filed shall be open to inspection at all reasonable times without any payment.

(5) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(6) The list to be prepared in each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

Notices to persons with incomes of two thousand rupees and upwards.

17. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector shall cause a notice to be served on him stating the particulars (a) to (e), both inclusive, mentioned in section 16, sub-section (2), and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

Power to modify ordinary procedure in special cases.

18. (1) Notwithstanding anything contained in section 16 or section 17, the Local Government may make rules—

(a) authorising or directing a Collector in specified cases, or classes of cases, to include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and to serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list;

(b) authorising the Collector in any specified town or place to cause a general notice to be published, inviting every person chargeable under Part IV to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form published with the notice, of his income during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March;

(c) authorising the Collector in any presidency-town to cause a special notice to be served on any person chargeable under Part IV, inviting him to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form accompanying the notice, of his income computed in the manner described in clause (b) of this sub-section.

(2) A return delivered under rules made under clause (b) or clause (c) of sub-section (1) must state the period during which the income has actually accrued; and there must be added at the foot thereof a declaration that the income shown in the return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that the person making the return has no other source of income.

(3) When a Collector authorised in that behalf by rules made under clause (b) or clause (c) of sub-section (1) has caused a notice to be published or served under those rules, he shall not include any person to whom the notice applies in any list made under section 16 or serve a notice on him under section 17 until the time specified in the notice published or served under those rules has expired.

(4) Rules made under this section shall be published in the official Gazette.

Time and place of payment.

19. Every amount specified as payable in a list or notice prepared or served under section 16 or section 17 shall be paid within the time, at the place, and to the person, mentioned in the list or notice.

Trustees, Agents, Managers and Incapacitated Persons.

Trustees, guardians and committees of incapacitated persons to be charged

20. A person being the trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot, and having the control of the property of the infant, married woman, lunatic or idiot, whether the infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

Non-residents to be charged in names of their agents.

21. Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

Receivers, managers, Courts of Wards, Administrators General and Official Trustees.

22. Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

Power to retain duties charged on trustees, &c

23. When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV,

or when a receiver or manager appointed as aforesaid, a Court of Wards, an Administrator General or an Official Trustee is assessed under that Part in respect of income officially received,

the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

Provision for tax on occupying owners.

24. (*1*) Where a building is occupied by its owner, it shall be deemed a source of income within the meaning of this Act, and, if liable to be assessed under this Act, shall be assessed at five-sixths of the gross annual rent at which it may reasonably be expected to let, and, in the case of a dwelling-house, may be expected to let unfurnished.

(*2*) "Owner," as used in this section with reference to a building, means the person who would be entitled to receive the rent of the building if the building were let to a tenant.

CHAPTER IV.

REVISION OF ASSESSMENT.

Petition to Collector against assessment under Part IV.

25. (*1*) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

(*2*) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 16, or in the notice served under section 17, as the case may be. But the Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(*3*) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of plaints.

Hearing of petition.

26. The Collector shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

Petition to Commissioner for revision.

27. Subject to the control of the Local Government, the Commissioner of the Division, on the petition of any person deeming himself aggrieved by an order under section 12, sub-section (*2*), or section 26 shall, if the amount of the assessment to which the petition relates is two hundred and fifty rupees or upwards, and may in his discretion if the amount of the assessment is less than two hundred and fifty rupees, call for the record of the case, and pass such order thereon as he thinks fit.

Power to summon witnesses, &c.

28. The Collector or Commissioner may, for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure: IV o

Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

CHAPTER V.

RECOVERY OF ARREARS OF TAX.

Tax when payable.

29. The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

Mode and time of recovery.

30. (1) In any case of default under this Act the Collector, in his discretion, may recover a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which he is subordinate, or may pass an order that a sum not exceeding double that amount shall be recovered from the defaulter:

Provided that, where a person has presented a petition under section 25, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(2) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of the tax chargeable under this Act.

(3) An order passed by the Collector under sub-section (1) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner pro-
1882. vided by the Code of Civil Procedure for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters, namely,—

(a) sales in execution of decrees,

(b) arrest in execution of decrees for money,

(c) execution of decrees by imprisonment,

(d) claims to attached property, and

(e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code, sections 223 and 224.

(4) The Local Government may direct, with respect to any specified area, that the tax chargeable under this Act shall be recovered therein with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Composition.

Agreements for composition.

31. (1) If a company or person desires to compound for the tax assessable under Part II or Part IV, as the case may be, the Collector may, subject to such rules as may be prescribed in this behalf, agree with the company or person for a composition for the tax on such terms and for such period as he thinks fit.

(2) The agreement shall provide for the payment, in each year of the period comprised in the agreement, of the amount of the composition; and that amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II or Part IV, as the case may be.

Receipts.

Receipts and their contents.

32. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

(a) the date of the payment or recovery of the money;

(b) the amount paid or recovered;

(c) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;

(d) the year or part of the year for which the tax was payable;

(e) the place or places, district or districts, where the income accrues; and

(f) such other particulars, if any, as may be prescribed.

Amendment of Assessment.

Amendment of assessment.

33. If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or per-

son or its or his representative in interest may apply to the Collector during or within three months after the end of the year, and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

Failure to make payments or deliver returns or statements.

34. (*1*) If a person fails—

(*a*) to deduct and pay any tax as required by section 8, sub-section (*1*), or section 13, sub-section (*1*), or

(*b*) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 10 or section 11, or

(*c*) to produce, or cause to be produced, on or before the date mentioned in a notice under section 12, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(*2*) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

False statement in declaration.

35. If a person makes a statement in a declaration mentioned in section 18, sub-section (*2*), which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

XLV of 1860.

Prosecution to be at instance of Collector.

36. A person shall not be proceeded against for an offence under section 34 or section 35, except at the instance of the Collector.

Sections 193 and 228 of Penal Code to apply to proceedings.

37. Any proceeding under section 12 or Chapter IV of this Act shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code.

XLV of 1860

Power to make Rules.

Power to make rules.

38. (*1*) The Governor General in Council may make rules consistent with this Act for ascertaining and determining income liable to assessment, for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessments under Part IV, and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(*2*) In making a rule for preventing the disclosure of any particulars referred to in sub-section (*1*), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code:

XLV o

(*3*) But a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(*4*) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

Bar of suits in Civil Court.

39. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Exercise of powers of Collector and Commissioner.

40. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.

Obligation to furnish information respecting lodgers and employés.

41. An officer or person exercising all or any of the powers of a Collector under this Act may, by notice, require any person to furnish a list, in the prescribed form, containing, to the best of his belief,—

(*a*) the name of every inmate or lodger resident in any house used by him as a dwelling-house or let by him in lodgings;

(*b*) the name of every other person receiving salary or emoluments amounting to forty-one rupees ten annas and eight pies per mensem, or five hundred rupees per annum, or upwards, employed in his service, whether resident in any such house as aforesaid or not; and

(*c*) the place of residence of such of those persons as are not resident in any such house, and of any inmate or lodger in any such house who has a place of residence elsewhere at which he is liable under this Act to be assessed, and who desires to be assessed at that place.

Trustees and agents to furnish information as to beneficiaries and principals.

42. An officer or person exercising all or any of the powers aforesaid may, by notice, require any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent to deliver or cause to be delivered a statement of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Trustees, &c., to furnish information as to income.

43. An officer or person ex[illegible]cising [illegible] of the powers of the said [illegible] any [illegible], by notice, req[illegible] may [illegible] or [illegible]stee, guardian, cur[illegible] tr[illegible]nce [illegible] a receiver or mana[illegible] committee or agent, o[illegible] in or[illegible]urt in India, or a Cou[illegible] appointed by any Co[illegible]eg[illegible]tor General or Officia[illegible] of Wards, Administra[illegible]

Trustee, to furnish such returns of income liable to assessment under Part IV as may be prescribed.

Obligation to furnish other information.

44. An officer or person exercising all or any of the said powers may, at the instance of any person respecting whose assessment or the amount thereof any doubt exists, require any person to furnish such information as he deems to be necessary for the purpose of ascertaining facts relevant to the assessment or its amount.

Sections 176 and 177 of Penal Code to apply to requisitions for information.

45. A person required to furnish any information under section 41, section 42, section 43 or section 44 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information.

Service of notices.

46. (1) A notice under this Act may be served on the person therein named either by a prepaid letter addressed to the person and registered under Part III of the Indian Post Office Act, 1866, or by the delivery or tender to him of a copy of the notice. XIV of 1866.

(2) If a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post, and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time.

(3) If the notice is to be served otherwise than by registered letter, the service shall, whenever it may be practicable, be on the person named in the notice, or, in the case of a firm, on some member thereof, or, in the case of a Hindu undivided family, on the manager of the joint estate of the family:

(4) But when the person, member or manager cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving-officer shall fix the copy of the notice on the outer door of the house in which the person, firm or family therein named ordinarily resides or carries on business.

Power to declare principal place of business or residence.

47. (1) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

(2) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

(3) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(4) When a person has several places of residence in the territories subject to a single Local Government, that Government may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(5) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, appoints in this behalf.

Saving in favour of payers of pándharí and capitation taxes.

48. Where a person is in respect of any period liable to the tax under this Act he shall not in respect of that period be assessed to the pándharí-tax levied in the Central Provinces under Act XIV of 1867, or to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma under the Burma Land and Revenue Act, 1876. II of 1876.

Indemnity.

49. Every person deducting, retaining or paying any tax in pursuance of this Act or of any arrangement under section 9, sub-section (2), in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

Powers exerciseable from time to time.

50. All powers conferred by, or conferable under, this Act may be exercised from time to time as occasion requires.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878.	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880.	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Madras License Act, 1878.	So much as has not been repealed.
Act No. III of 1880.	An Act to amend Madras Act III of 1878 as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Bombay License Act, 1878.	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880 .	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(*See section 4.*)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any salary, annuity, pension or gratuity paid in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person. 2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.	(*a*) If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards—five pies in the rupee. (*b*) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem,—four pies in the rupee.

THE SECOND SCHEDULE—*contd.*

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART II.	
PROFITS OF COMPANIES.	
Profits of a company . .	Five pies in the rupee on the whole of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the nett profits so made during the year ending on the said thirty-first day of March.
PART III.	
INTEREST ON SECURITIES.	
Interest becoming due on or after the first day of April, 1886, and payable in British India, on— (*a*) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or (*b*) bonds or debentures charged by the Imperial Parliament on the revenues of India, or (*c*) debentures or other securities for money issued by or on behalf of a local authority or company.	Five pies in the rupee on such interest, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. 500, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee.
PART IV.	
OTHER SOURCES OF INCOME.	
Any source of income not included in Part I, Part II or Part III of this schedule.	(*a*) If the annual income is assessed at— not less than Rs. 500 but less than Rs. 750 the tax shall be Rs. ,, ,, ,, ,, 750 ,, ,, 1,000 ,, ,, ,, ,, ,, 1,000 ,, ,, 1,250 ,, ,, ,, ,, ,, 1,250 ,, ,, 1,500 ,, ,, ,, ,, ,, 1,500 ,, ,, 1,750 ,, ,, ,, ,, ,, 1,750 ,, ,, 2,000 ,, ,, (*b*) If the annual income is assessed at Rs. 2,000 or upwards—five pies in the rupee on the income.

THE THIRD SCHEDULE.

FORM OF PETITION.

(*See section 25.*)

TO THE COLLECTOR OF

The *day of* *188* .

The petition of *A. B.* of

SHEWETH as follows—

1.—Under Act No. II of 1886, your petitioner has been assessed in the sum of
rupees for the year commencing the first day of April, 188 .

2.—Your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits, and the place or places at which such income or profits accrues or arise*] for the year ending the day of last were rupees ,

[as will appear from the documents of which a list is presented herewith.*]

3.—Such income and profits actually accrued and arose during a period of * months and days [*here state the exact number of months and days in which the income and profits accrued and arose*].

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [*or* that he may be declared not to be chargeable under the said Act].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

* *These words are to be inserted if the petitioner relies on documents. The list, if the petitioner so wishes, may be presented in a sealed envelope.*

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill for imposing a tax on income derived from sources other than agriculture was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill for imposing a tax on income derived from sources other than agriculture was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From the Officiating Secretary to the Government of Bengal, No. 31, dated the 7th January, 1886.
Telegram from the Financial Secretary to the Government of Bombay, dated the 11th January, 1886.
Telegram from the Chief Commissioner of Assam, dated the 11th January, 1886.
Telegram from the Resident, Hyderabad, dated 9th January, 1886.
Telegram from the Secretary to the Government of the Punjab, dated the 9th January, 1886.
Telegram from the Chief Secretary to the Government of Madras, dated the 11th January, 1886.
Note by A. Smith, Esq., Commissioner, Presidency Division, Bengal.
From the Secretary to the Government of the North-Western Provinces and Oudh, No. 5—XIII-101-2, dated the 9th January, 1886.
Telegram from the Secretary to the Chief Commissioner, Central Provinces, dated the 11th January, 1886.
Letter from James L. Mackay, Esq., to the Hon'ble R. Steel, No. 17, dated the 13th January, 1886.
Letter from H. B. H. Turner, Esq., to the Hon'ble R. Steel, dated the 13th January, 1886.
Memorandum by Dosabhai Framji, Esq., C.S.I., Presidency Magistrate, Bombay.
Letter from the Secretary, Indian Jute Manufacturers' Association, dated the 13th January, 1886.
Telegram from the Chief Commissioner, Ajmer-Merwára, dated the 15th January, 1886.
From the Officiating Secretary, Board of Revenue, Lower Provinces, No. 34 B., dated the 16th January, 1886
Letter from the Secretary to the Bengal Chamber of Commerce, dated the 16th January, 1886.
Memorial from the Managers, Agents and Secretaries of the leading Life Assurance Companies carrying on business in India, dated the 16th January, 1886.
Telegram from the Bombay Chamber of Commerce, dated 19th January, 1886.

2. We have provided in section 1 that the Act shall come into force on the first day of April next. During the time which elapses between the passing of the Bill and that date, the Government will be able to prepare and issue its rules, and Collectors to make such arrangements for the assessment of the tax as they can make without calling in aid the provisions of the Act. It is important that Collectors should know as soon as possible what incomes will be assessable, and that the Government should at once be in a position to frame the necessary rules for assessment.

3. In section 5 we have, with advertence to section 24 (section 23 of the Bill as introduced), inserted a clause (clause (*c*)) excepting from liability to the tax the whole of the annual value of buildings which landholders and agriculturists own and occupy on, or in the immediate neighbourhood of, the land they hold and cultivate, and which are necessary to them in the exercise of their vocation as landholders and agriculturists. Thus, while a landholder will be exempt from the tax in respect of the annual value of the homestead (if any) appurtenant to his land, he will be assessable in respect of any other house he may own and occupy.

4. We have inserted in the same section a further clause (clause (*f*)), based on the English law, excepting from liability to the tax any portion, not exceeding one-sixth, of his income which a person pays either to the Government or to a company in respect of life-insurance or deferred annuity.

5. Clause (*d*) of section 5 (clause (*c*) of that section in the Bill as introduced) is based on a similar clause in Act VIII of 1872. The exemption appears to us to be sufficient to cover educational endowments, and does not, as has been suggested, open a door to the evasion of the Act by colourable gifts to idols or any like device.

6. We have omitted sub-section (*2*) of the same section in the Bill as introduced. There appears to us not to be sufficient ground for making, between official salaries and other incomes, the distinction which was proposed in that sub-section.

7. By the new sub-section (*2*) appended to section 5, we have made it clear that a salaried manager of land is not exempt from the tax by reason only of the income of his employer being exempt therefrom.

8. We have ascertained that companies and some other private employers are much opposed to that provision of the Bill as introduced which imposed on them the duty of deducting the tax from the salaries of their employés. To the argument that there was such a provision in force in the years 1869-72, they reply that the provision was then a fruitful cause of misunderstanding and disagreement between them and their subordinates. Under these circumstances it appears to us that companies ought not to be compelled to collect the tax. We have therefore modified section 8 of the Bill, and empowered the Collector, by a new section (section 9), to enter into an arrangement with any private employer, on terms to be mutually agreed on, for the collection by the employer of the tax payable by his employés.

9 Section 10 of the Bill as introduced followed the Acts of 1869 and 1872 in making special provision for the taxation of shipping companies. It has been stated, and we have satisfied ourselves, that the provision was unworkable and, in practice, inoperative. It has therefore been omitted from section 11, and the second schedule, of the Bill as amended by us: and we have added to section 5 a special exemption (clause (*d*)) in favour of shipping companies incorporated or registered out of British India and having their principal places of business out of India and their ships ordinarily engaged in sea-going traffic out of Indian waters.

10. To section 18 (section 17 of the Bill as introduced) we have added clauses empowering the Local Government to authorise the Collector in any specified town or place to publish general notices inviting tax-payers to make returns of their income, and in any presidency-town to serve special notices on individual tax-payers inviting them to make such returns.

11. In section 24 (section 23 of the Bill as introduced) we have provided for houses occupied by their owners being assessed at five-sixths, instead of nine-tenths, of their annual value. We have thus reverted to the principle of section 132 of Act XXXII of 1860.

12. We have so modified section 27 (section 26 of the Bill as introduced) as to require the Commissioner to call for the record in the case of a petition for the revision of any assessment of two hundred and fifty rupees or upwards.

13. In section 30 (section 29 of the Bill as introduced) we have provided for the continuance of the summary process of recovery described in section 24 of the Bengal License Act, 1880.

14. In sub-section (*5*) of the same section we have provided that no proceedings for the recovery of any sum payable under the Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable. The section as amended by us is more restrictive on the revenue-authorities than the corresponding section of the Bengal License Act, 1880, and less so than the corresponding section of the Northern India License Act, 1878.

15. In section 31 provision has been made, as in Act XXXII of 1860, for composition of the tax.

16. Seeing that provision is made in Chapter IV for revision of assessment, we think that section 32, sub-section (*1*), of the Bill as introduced should be omitted, and that section 31 of that Bill may also be omitted, as being likely, by suggesting the disturbance of settled assessments, to create irritation with which the additional revenue raised under the section would be incommensurate.

17. In section 38 of the Bill as amended by us (section 37 of the Bill as introduced) we have provided for rules being made for securing secrecy in regard to information furnished in documents relating to incomes of assessees.

18. We have deemed it desirable to specify more particularly than in section 40 of the Bill as introduced the information which may be required by a Collector for the purposes of the Act. We have, therefore, for that section substituted sections 41 to 45 of the Bill as amended.

19. We have modified section 46 (section 41 of the Bill as introduced) by providing that the delivery of a letter duly posted shall only be presumed, and we have required the letter to be registered.

20. From the first column of Part III of the second schedule to the Bill as introduced we have omitted the clause relating to stock of, or shares in, guaranteed railway companies. The clause is unnecessary, as all railway companies will be assessed on their nett earnings. We have, however, provided in new clause (*c*) of Part III for the recovery, in the manner prescribed in section 13, of the interest on debentures issued by companies.

21. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	5th, 9th and 16th January, 1886.
Fort St. George Gazette	20th January, 1886.
Bombay Government Gazette	14th January, 1886.
Calcutta Gazette	13th and 20th January, 1886.
North-Western Provinces and Oudh Government Gazette ...	16th January, 1886.
Central Provinces Gazette	16th January, 1886.

22. We do not think that the measure has been so altered as to require re-publication and we recommend that it be passed as now amended.

A. COLVIN.
C. P. ILBERT.
T. C. HOPE.
V. N. MANDLIK.*
PEARI MOHAN MUKERJI.†
J. W. QUINTON.
ROBERT STEEL.
W. W. HUNTER.

The 22nd January, 1886.

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* I differ from ıs expedient to ıns 1, 5, clause (*d*), and section 24. I think the Bill should terminate in one or two years; I Ferries Act, 1878 ı 5, should be modified or left out, and section 24 should be made applicable only to houses in :— ·ities.

(*1*) For se shall

V. N. MANDLIK.

† I sign this Report with reservation of pinion on the following provisions, namely, (1) "and in each subsequent year" in section 4; (2) clause (*j*) of section 5; and (3) section 24.

PEARI MOHAN MUKERJI.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. III OF 1886.

An Act to amend the Northern India Ferries Act, 1878.

WHEREAS it is expedient to amend the Northern India Ferries Act, 1878; It is hereby enacted as follows :— I of 1878.

Substitution of new section for section 8, and amendment of sections 12 and 15.

1. (1) For section 8 the following shall be substituted, namely :—

"8. The tolls of any public ferry may, from time to time, be let by public auction for a term not exceeding five years with the approval of the Commissioner, or by public auction, or otherwise than by public auction, for any term with the previous sanction of the Local Government.

"The lessee shall conform to the rules made under this Act for the management and control of the ferry, and may be called upon by the officer in whom the immediate superintendence of the ferry is vested, or, if the ferry is managed by a municipal or other public body under section 7 or section 7A, then by that body, to give such security for his good conduct and for the punctual payment of the rent as the officer or body, as the case may be, thinks fit.

"When the tolls are put up to public auction, the said officer or body, as the case may be, or the officer conducting the sale on his or its behalf, may, for reasons recorded in writing, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction."

(2) For section 12, clause (b), the following shall be substituted, namely :—

"(b) for regulating the time and manner at and in which, and the terms on which, the tolls of such ferries may be let by auction, and prescribing the persons by whom auctions may be conducted.

(3) In the third paragraph of section 15, for the word "auction" the word "lease" shall be substituted.

Amendment of section 13, and substitution of new section for section 26.

2. (1) For the first paragraph of section 13 the following shall be substituted, namely :—

"Except with the sanction of the Magistrate of the district or of such other officer as the Local Government may, from time to time, appoint in this behalf, by name or in virtue of his office, no person shall establish, maintain or work a ferry to or from any point within a distance of two miles from the limits of a public ferry."

(2) In the second proviso to the said section, after the word "boats" the words "which do not ply for hire or" shall be inserted.

(3) For section 26 the following shall be substituted, namely :—

Penalty for maintaining private ferry within prohibited limits.

"26. Whoever establishes, maintains or works a ferry in contravention of the provisions of section 13 shall be punished with fine which may extend to five hundred rupees, and with a further fine which may extend to one hundred rupees for every day during which the ferry is maintained or worked in contravention of those provisions."

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Northern India Ferries Act, 1878, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Northern India Ferries Act, 1878, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 1620, dated 3rd September, 1885 [Paper No 1].
From Chief Commissioner, Ajmer-Merwára, No. 1093, dated 6th October, 1885 [Paper No. 2].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 279C., dated 31st October, 1885 [Paper No. 3].
From Secretary to Government, North-Western Provinces and Oudh, No. 1596—XII-739, dated 12th November, 1885 [Paper No. 4].
From Officiating Secretary to Government, Punjab, No. 922, dated 17th November, 1885, and enclosures [Papers No. 5].
From Officiating Secretary to Government, Punjab, No. 1080, dated 23rd December, 1885, and enclosures [Papers No. 6].

2. We have amended section 8 of the Bill so as to make it clear that, when a ferry is managed by a municipal or other public body, that body may let the ferry, subject only to the restrictions to which the District Magistrate would be subject if the ferry were under his immediate superintendence.

3. The amendment of clause (*b*) of section 12 is a consequence of the amendment of section 8.

4. We have so amended the second proviso to section 13 as to maintain the existing law with respect to boats which do not ply for hire.

5. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	15th, 22nd and 29th August, 1885.
North-Western Provinces and Oudh Government Gazette	22nd and 29th August, and 5th September, 1885.
Punjab Government Gazette	20th and 27th August, and 3rd September, 1885.
Central Provinces Gazette	22nd and 29th August, and 5th September, 1885.

6. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

T. C. HOPE.
C. P. ILBERT.
J. W. QUINTON.
W. W. HUNTER.

The 21st January, 1886.

S. HARVEY JAMES,
Offg Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. IV OF 1886.

An Act to amend section 265 of the Indian Contract Act, 1872.

WHEREAS it is expedient to amend section 265 of the Indian Contract Act, 1872; It is hereby enacted as follows :— IX of 1872.

New section substituted for section 265, Indian Contract Act.

1. For section 265 of the said Act the following shall be substituted, namely :—

Winding up by Court on dissolution or after termination.

"265. Where a partner is entitled to claim a dissolution of partnership, or where a partnership has terminated, the Court may, in the absence of any contract to the contrary, wind up the business of the partnership, provide for the payment of its debts and distribute the surplus according to the shares of the partners respectively."

Repeal of part of section 213, Act XIV, 1882.

2. In section 213 of the Code of Civil Procedure the words and figures from and including the word "applications" to the end of the section are hereby repealed. XIV of 1882.

S. HARVEY JAMES,
Offg Secretary to the Government of India.

The following report of the Select Committee on the Bill to amend section 265 of the Indian Contract Act, 1872, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend section 265 of the Indian Contract Act, 1872, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Officiating Registrar, High Court, Calcutta, No. 930, dated 20th March, 1885, and enclosure [Papers No. 1]
From Officiating Secretary to Chief Commissioner, Assam, No. 577, dated 8th April, 1885 [Paper No. 2].
From Secretary for Berar to Resident, Hyderabad, No. 1316, dated 15th April, 1885 [Paper No. 3].
From Officiating Secretary to Chief Commissioner, British Burma, No. 300—16L., dated 16th April, 1885, and enclosures [Papers No. 4].
From Chief Commissioner, Ajmer-Merwára, No. 458, dated 2nd May, 1885, and enclosure [Papers No 5]
From Chief Secretary to Government, Madras, No. 1098, dated 27th April, 1885, and enclosures [Papers No. 6].
From Secretary to Chief Commissioner, Coorg, No. 207—26, dated 4th May, 1885 [Paper No 7].
From Assistant Secretary to Chief Commissioner, Central Provinces, No. 1722—64, dated 8th May, 1885 [Paper No. 8].
From Acting Under-Secretary to Government, Bombay, No. 3277, dated 11th May, 1885, and enclosures [Papers No. 9].
From Secretary to Government, North-Western Provinces and Oudh, No. 477—VII-72-20, dated 7th May, 1885, and enclosures [Papers No. 10].
From Officiating Secretary to Government, Punjab, No. 509, dated 15th May, 1885, and enclosures [Papers No. 11]
From Secretary to Government, Bengal, No. 347 J. D., dated 11th May, 1885, and enclosures [Papers No. 12]
From Registrar, High Court, Calcutta, No. 2611, dated 8th September, 1885, and enclosure [Papers No. 13].

2. We have so framed the new section which it is proposed to substitute for section 265 as to make it a declaration of law consistent with the form of plaint No. 113 scheduled to the Code of Civil Procedure, and to show that a partner may apply to have the partnership wound up not only after its termination but also when he is entitled to claim a dissolution.

3. We have not overlooked the difficulties pointed out by Mr. Justice Field and others as

to the valuation and place of trial of suits under this section; but those difficulties, not being limited to suits of this class, should, we think, be considered separately and with care.

4. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	21st and 28th February, and 7th March, 1885.
Fort Saint George Gazette	10th March, 1885.
Bombay Government Gazette	26th February, and 5th and 12th March, 1885
Calcutta Gazette	25th February, and 4th and 11th March, 1885.
North-Western Provinces and Oudh Government Gazette	28th February, and 7th and 14th March, 1885.
Punjab Government Gazette	12th, 19th and 26th March, 1885.
Central Provinces Gazette	28th February, and 7th and 14th March, 1885.
British Burma Gazette	14th, 21st and 28th March, 1885.
Assam Gazette	14th and 28th March, 1885.
Coorg District Gazette	1st May, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese... ...	23rd June, 1885.
Bombay	Maráthí, Guzaráthí ...	26th March, 1885.
	Kanarese... ...	28th May, 1885.
Bengal	Bengalí	17th, 24th and 31st March, 1885.
	Hindí	24th and 31st March, and 7th April, 1885.
	Uriya	9th, 16th and 23rd April, 1885.
North-Western Provinces and Oudh	Urdu	14th, 21st and 28th March, 1885.
Punjab	Urdu	23rd and 30th March, and 6th April, 1885.
Central Provinces ...	Hindí	4th, 11th and 18th April, 1885.
British Burma	Burmese	18th and 25th April, and 2nd May, 1885.
Assam	Bengalí	4th April, 1885.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
V. N. MANDLIK.
H. ST.A. GOODRICH.
G. H. P. EVANS.
J. W. QUINTON.

The 20th January, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. V OF 1886.

THE MIRZAPUR STONE MAHÁL ACT, 1886.

CONTENTS.

Preliminary.

SECTIONS.

1. Short title and commencement.
2. Repeal.
3. Definitions.

Rights of the Government and the Public.

4. Right of the Government to levy duty.
5. Prohibition of levy of duty by proprietors.
6. Right of the public to quarry stone.

Rules.

7. Power to make rules.
8. Procedure for making rules.
9. Publication of rules.
10. Deferred operation of rules altering duty.

Offences.

11. Penalties for evasion of duty.
12. Burden of proof as to payment of duty.
13. Limitation for prosecutions.
14. Saving of prosecutions under other laws.

Arrest, Seizure and Search.

15. Powers of officers.
16. Search-warrants.

Recovery of Duty.

17. Recovery of duty.

Appeal and revision.

18. Appeal and revision.

Miscellaneous.

SECTIONS.

19. Saving of existing rates of duty.
20. Exemption of the inhabitants of the hills.

THE SCHEDULE.—LANDS EXCLUDED FROM THE AREA COMPRISED IN THE DISTRICT OF MIRZAPUR.

An Act to declare and amend the Law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces.

WHEREAS it is expedient to declare and amend the law relating to the Stone Mahál in the district of Mirzapur in the North-Western Provinces; It is hereby enacted as follows :—

Preliminary.

Short title and commencement.

1. (*1*) This Act may be called the Mirzapur Stone Mahál Act, 1886; and

(*2*) It shall come into force on such day as the Local Government, by notification in the official Gazette, appoints.

(*3*) The power conferred by this Act on the Local Government to make rules may be exercised at any time after the passing of this Act; but a rule so made shall not take effect until the Act comes into force.

Repeal.

2. On and from the day on which this Act comes into force, Bengal Regulation II of 1800 (*a Regulation for laying open to public use the stone-quarries at Chunar, Gházípur* [properly called Ghásípur] *and Mirzapur, in the Province of Benares, subject to a fixed duty*) shall be repealed

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "the district" means the whole of the area comprised in the district of Mirzapur as constituted at the time of the passing of this Act, except the lands described in the schedule to this Act:

(*2*) "Collector" means the Collector of the Mirzapur district, and includes an Assistant Collector of the first class empowered by him to perform any of the functions of the Collector under this Act:

The Mirzapur Stone Mahál Act, 1886.

(*Sections 4-9.*)

(3) "Commissioner" means the Commissioner of the Benares Division:

(4) "Board" means the Board of Revenue of the North-Western Provinces:

(5) "quarry" means to take from the surface as well as to extract from a quarry:

(6) "transport" means to remove from one place to another within the district:

(7) "proprietor" includes an assignee of land-revenue and any person claiming under a proprietor or exercising any of the rights of a proprietor.

Rights of the Government and the Public.

Right of the Government to levy duty.

4. The Government is entitled to levy duty on all stone quarried in the district.

Prohibition of levy of duty by proprietors.

5. No proprietor of any land in any part of the district is entitled to impose any prohibition or restriction, or to demand or receive any sum by way of rent, premium, duty or price, in respect of the opening of a quarry, or the quarrying of stone, in the land, or in respect of the storing of stone at the quarry or the transport of stone over the land, or, save as may be provided by rules made under this Act, to receive from any person any compensation whatever in respect of any of the matters aforesaid.

Right of the public to quarry stone.

6. (1) Subject to the rules made under this Act, any person is entitled to open a quarry, or quarry stone, in any land in any part of the district, and to store the stone at the quarry, and to transport it over any land.

(2) A person may, so far as the rules made under this Act permit, acquire an exclusive right to open a quarry, or quarry stone, within certain local limits in any part of the district, and may retain the right so long as those rules permit.

(3) If a dispute as to the right referred to in sub-section (1), to open a quarry, or quarry stone, in any land, or as to the existence of or mode of exercising an exclusive right referred to in sub-section (2), to open a quarry, or quarry stone, within certain local limits, arises between any persons, or if a dispute as to the right to store stone on, or transport stone over, any land arises between the person claiming to store or transport the stone and the proprietor of the land, it shall, on application for that purpose by either of the disputing parties to the Collector, be decided by him.

(4) A Civil Court shall not take cognizance of any such dispute, or in any suit or proceeding whatever make any decree or order whereby any party to the dispute may be bound with respect to the subject-matter thereof either directly or indirectly.

Rules.

Power to make rules.

7. (1) The Local Government may, from time to time, make rules consistent with this Act to regulate within the whole or any specified part of the district all or any of the following matters:—

(a) the quarrying of stone, and the places where stone may be quarried;

(b) conflicting claims to exercise the right of opening a quarry or quarrying stone;

(c) the conditions on the fulfilment of which a person is to acquire an exclusive right of opening a quarry, or quarrying stone, within certain local limits, and how that right may cease to exist;

(d) the compensation to be paid for injury caused to crops or arable land by the quarrying, storing or transport of stone, and the authority by which the compensation is to be determined;

(e) the transport of stone;

(f) the storing of stone;

(g) the classification of stones, the rate or rates of duty to be paid in respect of each class of stone to the Government or to a farmer to whom the Government has leased the duties leviable thereon, and the time when, the place where, and the persons by whom, the duty is to be paid;

(h) the exemptions from, or reductions of, duty to be allowed, the conditions to attach to those exemptions or reductions, and the consequences to ensue on the breach of any of those conditions;

(i) the custody and disposal of stone confiscated or seized under this Act; and

(j) generally for carrying out the purposes of this Act.

(2) In making a rule under this section the Local Government may direct that a breach of it shall be punishable with fine which may extend to one hundred rupees, and, when the breach is a continuing breach, with a further fine which may extend to ten rupees for every day after the first during which the breach continues.

Procedure for making rules.

8. (1) The Local Government shall, before making any rules under section 7, publish a draft of the proposed rules for the information of persons interested.

(2) The publication shall be made in such manner as in the opinion of the Local Government is sufficient.

(3) A notice shall be published with the draft specifying a date at or after which the draft will be taken into consideration.

(4) The Local Government shall, before making the rules, receive and consider any objection or suggestion which is made by any person with respect to the draft before the date so specified.

Publication of rules.

9. Every rule made under section 7 shall be published in the official Gazette in English and in such other language or languages as the Local Government directs, and that publication shall be conclusive proof that the rule has been made as required by section 8.

The Mirzapur Stone Mahál Act, 1886.

(*Sections 10-18.*)

Deferred operation of rules altering duty.

10. If a rule made under section 7, sub-section (*1*), clause (*g*), alters the rate of duty to be paid in respect of any class of stone, it shall not have effect till the expiration of one year from the date on which it is published.

Offences.

Penalties for evasion of duty.

11. If any person evades, or attempts to evade, or abets the evasion of, the payment of any duty payable under a rule made under section 7, sub-section (*1*), clause (*g*), he shall be punished with fine which may extend to two hundred rupees and twenty times the duty payable on the stone in respect of which the offence was committed, and the Court convicting him may further order the confiscation of the stone.

Burden of proof as to payment of duty.

12. The burden of proving that duty has been paid on stone in respect of which a prosecution for an offence under section 11 has been instituted shall lie on the accused person.

Limitation for prosecutions.

13. A prosecution for an offence under section 11 or against a rule made under section 7 shall not be instituted after the expiration of six months from the commission of the offence.

Saving of prosecutions under other laws.

14. Nothing in this Act shall prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence under section 11 or against a rule made under section 7, or from being liable under that other law to any other or higher punishment or penalty than that provided by section 11 or a rule made under section 7:

Provided that a person shall not be punished twice for the same offence.

Arrest, Seizure and Search.

Powers of officers.

15. (*1*) Any officer whom the Collector, with the previous sanction of the Commissioner, may empower in this behalf, may—

(*a*) proceed, in respect of an offence under section 11 or against a rule made under section 7 which in his presence a person commits or is accused of committing, in the same manner as a police-officer may proceed, under section 57 of the Code of Criminal Procedure, 1882, in respect of a non-cognizable offence which in his presence a person commits or is accused of committing; and

X of 1882.

(*b*) seize any stone in respect of which he has reason to believe that an offence under section 11 or against a rule made under section 7 has been committed, and, if the stone is being transported, use, for the removal thereof to the nearest place appointed for the custody of stone seized under this Act, any animals and conveyances used in transporting it.

(*2*) The powers conferred by this section may be exercised as well beyond as within the limits of the district, and if in the exercise of those powers a person is arrested or stone is seized beyond those limits, then, notwithstanding anything in this Act, the person arrested shall be liable to be dealt with, and the stone seized to be disposed of, in the same manner as if he had been arrested or it had been seized, within those limits.

Search-warrants.

16. (*1*) A Magistrate may issue his warrant for the search, after sunrise and before sunset, of any building, vessel or place in which he has reason to believe that stone in respect of which an offence under section 11 or against a rule made under section 7 has been committed is kept or concealed, and for the seizure of any stone found there.

(*2*) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code shall, so far as the same are applicable, apply to searches under this section. X of 1882.

Recovery of Duty.

Recovery of duty.

17. An arrear of duty payable to the Government under a rule made under section 7, sub-section (*1*), clause (*g*), and an arrear due from a farmer of duties payable on stone, may be recovered from the person primarily liable to pay the same to the Government, or from his surety (if any), as if it were an arrear of land-revenue.

Appeal and revision.

Appeal and revision.

18. (*1*) Decisions and orders passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or otherwise, shall be appealable to the Collector of the Mirzapur district in the manner provided by the law for the time being in force in the district respecting appeals from the orders of an Assistant Collector to the Collector in matters pertaining to land-revenue.

(*2*) Decisions and orders passed by the Collector of the Mirzapur district under this Act or any rule thereunder shall be appealable to the Commissioner in the manner provided by the law aforesaid respecting appeals from the orders of the Collector to the Commissioner.

(*3*) The Board may revise any decision or order passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or

The Mirzapur Stone Mahál Act, 1886.

(*Sections 19-20.*)

otherwise, or by the Collector of the Mirzapur district, or under sub-section (*2*) by the Commissioner.

Miscellaneous.

Saving of existing rates of duty.

19. The rates of duty actually levied at the time of the passing of this Act shall continue to be levied until the Act comes into force, and shall then be deemed to have been prescribed by a rule made under section 7, sub-section (*1*), clause (*g*).

Exemption of the inhabitants of the hills.

20. (*1*) Notwithstanding anything hereinbefore contained, but subject to any rules which the Local Government may from time to time make to regulate the enjoyment of the privilege hereby conferred, the inhabitants of the tract south of the Vindhya range of hills shall be exempt from the payment of duty on stones quarried by them within the limits of that tract for their own use within those limits.

(*2*) The Local Government may, from time to time, by notification in the official Gazette, define the limits of the said tract for the purposes of this section.

THE SCHEDULE.

LANDS EXCLUDED FROM THE AREA COMPRISED IN THE DISTRICT OF MIRZAPUR.

(*See section 3, sub-section (1).*)

Pargana or tappá.	Village.	Remarks.
Kantit	Bajtha Baghaura Rajman Pálí Sumatia Barha Khurd Basaura Chak Kothara Chak Madari Dogauli Rasauli Kothara Ghunghuti Hargarh	These villages were transferred from the Allahabad district in 1840.
Upraudh	Nairi Katari Durjanipur Deohat Mahuat Maheshpur Katra Lahorya Dih Bhainsaur Mahagarhi	These villages were transferred from the Allahabad district in 1861.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to declare and amend the law relating to the Stone Mahal in the District of Mirzapur in the North-Western Provinces, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

From Secretary to Government, North-Western Provinces and Oudh, No. $\frac{283}{XIII\ 26\text{-}17}$, dated 30th November, 1885, and enclosures [Papers No 1].

WE, the undersigned, Members of the Select Committee to which the Bill to declare and amend the Law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

2. The Local Government and the Commissioner of the Benares Division are of opinion that jurisdiction with respect to disputes as to the existence of exclusive rights should be confined to the Revenue Courts. We concur in that opinion, and have amended section 6, sub-section (*3*), accordingly.

3. In section 15 we have provided that the officers of the Stone Mahál may exercise their powers of arrest and seizure as well beyond as within the limits of the district as defined in the Bill. Some of the quarries are on the borders of the district, and it is considered by the local authorities that the officials of the Stone Mahál should have power to seize stone which may be removed into an adjoining district without payment of duty.

4. In section 18 we have, at the instance of the Local Government, provided that decisions and orders passed by an Assistant Collector, whether acting as Collector or otherwise, shall be appealable to the Collector of the Mirzapur District.

5. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	... 17th, 24th and 31st October, 1885.
North-Western Provinces and Oudh Government Gazette	... 24th and 31st October, and 7th November, 1885

6. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
J. W. QUINTON.

The 20th January, 1886.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 5.] CALCUTTA, SATURDAY, JANUARY 30, 1886.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Telegraph.

ADMINISTRATION REPORT OF THE INDIAN TELEGRAPH DEPARTMENT FOR THE YEAR 1884-85.

No. 9 T., dated Fort William, the 25th January 1886.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Director General of Telegraphs, No. $\frac{475}{A.}$ T., dated 31st October 1885, and its enclosure, the Administration Report of the Indian Telegraph Department for the year 1884-85.

RESOLUTION.—The year 1884-85 was marked by a still greater development of the telegraph service than in the previous year. The number of Government signal offices was increased by 50 per cent., and at the close of the year stood at 521; and the total number of signal offices, including Railway and other licensed offices, was increased from 1,731 to 2,035. The length of telegraph lines was increased by 2,046 miles to 25,387 miles, and the length of wires by 6,279 miles of wires and 7 of cables to 75,115 miles of wire and cable.

2. The expenditure on Capital account amounted during the year to Rs. 34,60,360, and at the close of the year the total of the Capital account of the Department stood at Rs. 3,53,79,918.

3. Among many important extensions and additions carried out during the year, the line connecting Burma with Siam was successfully completed under circumstances of great difficulty, and has since been satisfactorily worked. A new cable was laid by the Indo-European Telegraph Department between India and Ceylon, and the old cable was successfully repaired.

4. A considerable amount of damage was done by storms to the lines in several provinces, but in all cases the damage was promptly repaired. In one instance—in Arakan—communication was restored over a length of 141 miles, which had been wrecked by a cyclone, in five days under circumstances of exceptional difficulty.

5. The gross revenue for the year amounted to Rs. 47,27,143, and the working expenses to Rs. 35,59,225, leaving a surplus of Rs. 11,67,918, which yields 3·3 per cent. on the total Capital expenditure to the close of the year under review.

6. The following table gives the progress of the Department for the last five years :—

	Miles to end of year.		Offices.		Revenue, gross.	Working expenses.	Revenue, net.	Percentage of profit on Capital expenditure.
	Lines.	Wires.	Government.	Licensed.				
					Rs.	Rs.	Rs.	
1880-81 . .	20,346·17	56,087·66	310	...	45,01,637	31,71,470	13,30,167	5·1
1881-82 . .	21,049·6	59,569·36	319	...	38,54,212	32,35,644	6,18,568	2·2
1882-83 . .	21,740·	62,960·	324	...	41,57,239	33,39,442	8,17,797	2·7
1883-84 . .	23,207·	68,669·	349	...	41,24,264	37,44,186	3,80,078	1·1
1884-85 . .	25,253·8	74,946·8	521	...	47,27,143	35,59,225	11,67,918	3·3

7. The gross revenue of the year is the largest that has ever been earned by the Department, and so far from a corresponding rise having occurred in the working expenses, a reduction, amounting to Rs. 1,84,961, has been effected in the revenue expenditure. The large extensions of lines and wires that have been made, have already been followed by a still greater proportional increase in the traffic; the latter having increased 10·4 per cent., against an increase of 8·81 per cent. in length of lines, and 9·14 per cent. in length of wires. The details of the administration are summarised in the general review which commences the report in a clear and lucid style, showing that, while the business of the Department has been largely increased, and carried on at reduced cost, the efficiency of the service has been increased in every respect. The number of complaints has diminished, the speed of transmission has been maintained on the route between Bombay and Karachi, and has been improved on all the other main lines, and the interruptions to communication decreased, as compared with those which occurred in the previous year.

8. The arrangements for the utilisation of the agency of the Postal Department in extending the telegraph service have been carried on during the year with great vigour and judgment. Of the 521 Government signal offices, no less than 267 are now worked by postal agency, of which 212 were opened during the year; and 25,650 telegraph messages were tendered at Post offices for transmission to the nearest signal office.

9. The steady growth of the use of the deferred system for private messages is satisfactory, and the fact that during the last three years the Inland private messages have increased 30 per cent. in number and 14 per cent. in value, is a fair indication of the success of the policy pursued in meeting the requirements of the public.

10. The report itself is no less satisfactory than its subject-matter; it is a model of what an Administration Report should be. The main features are brought out clearly and concisely in the general review, each clause of which has marginal references to the body of the Report for further detail; and nothing is introduced that is not necessary for a clear comprehension of the operations.

11. The Governor General in Council warmly congratulates the Director General, Mr. Cappel, on the marked success of his administration of the Department, and on the very able manner in which he has given effect to the

policy of the Government in extending the benefits of telegraphic communication to all classes of the community without unduly burdening the finances.

The excellent services rendered by the Department, as a whole, are deserving of the highest praise. His Excellency in Council has noticed with pleasure the high testimony borne by the Director General to the services rendered by Mr. W. R. Brooke, the Director of the Construction Branch; Mr. Brooke has long been known to the Government of India as an officer of exceptional merit. The Government of India also especially desires to commend the signalling staff, whose skill and perseverance have largely contributed towards the high state of efficiency of the traffic service.

12. The Governor General in Council cannot conclude his review of this record of excellent work performed without touching on a question which most nearly concerns the officers who have labored thus successfully. His Excellency is aware that many officers in the Department have had their prospects seriously marred under the present organisation, and it would have afforded him great gratification if the present opportunity could have been taken for announcing that the remedial measures which have been under consideration for some time had been finally decided on. His Excellency trusts the decision will not be much longer delayed.

ORDER.—Ordered, that a copy of this Resolution and of the Report be forwarded to the Secretary of State, and to the Local Governments and Administrations noted on the margin, and to the Government of Ceylon and the Commissioner in Sind.

Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, British Burma, and Assam.
The Resident, Hyderabad, Central India, Rajputana, and Beluchistan.

Also, to the Foreign Department, for communication to the Resident at Mysore and Coorg.

Also, that a copy of this Resolution be forwarded to the Director General of Telegraphs, for information and guidance.

Also, that a copy of this Resolution and of the Report and Appendices A, B and F be forwarded to the Home Department of the Government of India, for information, and be published in the *Gazette of India.*

W. S. TREVOR, *Colonel, R.E.,*

Secretary to the Govt. of India.

ADMINISTRATION REPORT

OF THE

INDIAN TELEGRAPH DEPARTMENT

FOR

1884-85.

I.—GENERAL REVIEW OF THE OPERATIONS OF THE TELEGRAPH DEPARTMENT.

The work of the Department during the past year has been exceptionally [illegible] and the increase of business generally satisfactory.

Appendix Para. 36. Paras. 81-

Nearly 200,000 more messages were transmitted than during the year [illegible]; and it is a satisfactory feature of this increase that more than two-thirds [illegible] mber were inland private messages—an encouraging fact in connection [illegible] efforts that are being made to afford increased facilities to the people [illegible] untry by extending the system, and establishing numerous new offices at [illegible] ces in town centres.

Para. 39.

[illegible]ew Telegraph Offices.—At the close of the year, 172 new offices had [illegible] ided, being an increase in number of nearly 50 per cent. as compared [illegible] umber available to the public on the 31st March 1884.

Paras. 37—

[illegible]ugh the additional business created by the establishment of these [illegible] till far from its full development, the results already secured are highly [illegible]g, and amply justify the policy of extension to which the Government [illegible] its approval.

Para. 40.

[illegible] ollowing offices were open for the transmission of public messages :—

	On 31st March 1884.	On 31st March 1885.	Increase.
[illegible] and combined . . .	349	521	172
[illegible] and other licensed offices . . .	1,382	1,514	132
	1,731	2,035	304

Appendix B. Paras. 31—34.

[illegible]ssage Revenue.—The revenue from paid messages was R34,98,027, [illegible] an increase of 8·63 per cent. over the receipts from the same [illegible] ding 1883-84.

Paras. 21—26.

[illegible]ssage Traffic.—The numerical increase during the same period was [illegible] per cent., and the difference is explained to a small extent by a slight [illegible] the value of foreign private messages, but mainly by the growing [illegible] by the public of the advantages of the system of deferred messages [illegible] tariff. This testimony to the excellence of the service, while gratifying [illegible] int of view, is also an argument in favour of the extensions to which [illegible] already been made, as a large increase in the number of messages [illegible] eans by which a reduction in revenue can be avoided [illegible] the total

Para. 30.

Paras. 127—30.

number of inland private messages despatched during the year, 45·74 per cent. were paid for at the cheap "deferred" rate, as against 39·63, the percentage of deferred messages on the traffic of 1883-84. Messages classed as "Ordinary" show a corresponding decrease, while the proportion of "Urgent" messages remains practically unchanged. There was a very slight increase in the number of so-called "Local messages," but "Press messages," after remaining stationary for some years, at last showed sign of a promising increase, their value having risen from R37,291 in 1883-84 to R49,347 in 1884-85. Para. 47.

The importance that is attached to the growth of inland traffic will be appreciated from the following figures which show that the receipts from private inland messages, instead of forming the bulk of the revenue, are much less than half of the total earnings from messages, and not nearly a third of the total departmental revenue—

	R	a.	p.
Total Revenue	47,27,143	0	0
Message Revenue	34,98,027	4	0
Revenue from private inland messages . . .	15,04,632	13	0

6. **Traffic Improvements.**—Although the labour of providing the extensions above referred to has been considerable, it has not been allowed to interfere with the continued improvement of communication on the main and international lines. Many valuable measures in this direction have been introduced during the year, which have led to increased speed and greater accuracy in the transmission of messages, resulting in an actual reduction of public complaints in spite of a very large increase of business. Paras. 33, 95, 96, 99, 100, 105, 106. Paras. 42—44.

7. **Extensions of Lines.**—Works of construction were carried out almost uninterruptedly, and far exceeded those of any previous year. They included the addition of 2,046 miles of posts, 6,279 of wire and 7 miles of cables, and extensive reconstructions of some of the older existing lines. At the close of the year the system consisted of 25,387 miles of posts, and 75,115 miles of wire and cables. Paras. 53-60.

8. **Up-keep of Lines.**—These extensive new works were not allowed to interfere with the ordinary maintenance operations, and the high state of efficiency in this respect which has now been reached may be judged from the fact that, notwithstanding the great expansion of the system, the actual number of interruptions to communication was less than during the previous year. Paras. 61—70.

9. **Railway Telegraphs.**—Of the 6,279 miles added during the year, 2,339 miles were supplied to railways and other licensed systems, and 158 additional Railway Telegraph offices were furnished with electrical apparatus and fittings. At the close of the year, 26,447 miles of wire and cables were maintained for railway purposes, and 557 for canal telegraphs, and 1,169 licensed offices were kept up and supervised. Paras. 40, 46, 54, 55, 59, 60, 67, 68, 69.

10. **Indo-Siam Line.**—The completion of the line connecting British Burma with Siam is a matter of congratulation. It would be difficult to exaggerate the difficulties encountered from the unhealthiness and physical obstructions of the country and the absence of population, and the successful manner in which they were surmounted reflects great credit on all engaged on the work. Paras. 71, 72.

11. **Indo-Ceylon Cable.**—The new cable connecting Ceylon to India, referred to in paragraph 55 of the Administration Report for 1883-84, was laid in March last, and the old cable at the same time successfully repaired. Paras. 73—75.

12. **Telephones.**—There has been some progress in telephone exchange and private line business, but the total revenue from this source is still small, *viz.*, R1,90,703, of which R1,37,490 represents the earnings of private companies. Paras. 90—94

13. **Finance.**—The financial outcome of the year's operations was particularly gratifying. The revenue receipts amounted to R47,27,143 and the working expenses to R35,59,225, giving a surplus of R11,67,918, representing interest at the rate of 3·3 per C[illegible] the total capital outlay up to the last day of the year. Paras. 14—18.

During the previous year the receipts were R41,24,264 and the expenses R37,44,186, so that combined with increased receipts amounting to R6,02,879 there has been a reduction in expenditure of R1,84,961.

II.—REVENUE AND EXPENDITURE.

14. The capital expenditure of the year amounted to R34,60,360 made up as follows:—

	R
Lines and Buildings	28,63,673
Tools and Plant	1,28,991
Workshop . Buildings	19,699
Workshop . Machinery and Plant	14,435
Workshop . Materials	34,988
Store-houses	24,511
Stores	1,90,671
Charge for Exchange on payments in England	2,03,664
Suspense Heads	49,704
TOTAL	34,60,360

15. The capital expenditure of the Department on the 31st March 1884 amounted to R3,19,19,558, and on the 31st March 1885 to R3,53,79,918.

16. The following is an abstract Revenue Acccount for the year 1884-85, compared with that for 1883-84:—

RECEIPTS.	1883-84. R	1884-85. R	EXPENDITURE.	1883-84. R	1884-85. R
Message Revenue earned*	32,11,370	34,94,489	Repairs of lines	5,09,261	3,45,639
Receipt from State Railways for interest	5,89,813	6,13,444	Direction	1,59,480	1,39,562
Maintenance, &c., of their lines and offices			Accounts	45,660	40,716
			Superintendence	6,88,476	6,68,623
			Line maintenance	2,00,550	2,10,241
Receipts from Guaranteed Railways for ditto	96,987	3,47,144	Check Office	46,319	55,368
Claims against guarantors	1,50,730	1,17,441			
Sale of books, Gazettes, &c.	17,532	17,490	*Signal Offices.*		
Miscellaneous	35,637	1,07,786			
News-free and other *pro-formâ* message Revenue	22,195	29,349	Departmental	19,29,512	19,52,446
			Non-departmental	1,21,850	1,15,550
			Minor undertakings	12,077	9,598
			Telegraph Stamps	3,982	1,702
			Other items	27,019	19,780
			TOTAL	37,44,186	35,59,225
			Profits	3,80,078	11,67,918
TOTAL	41,24,264	47,27,143	TOTAL	41,24,264	47,27,143

17. It will be seen that while the revenue receipts were greater by R6,02,879, the expenditure was less by R1,84,961, making a net improvement of R7,87,840.

Of the increased receipts R2,83,119 were due to message traffic. The increased Revenue from Guaranteed Railways is partly due to arrears of rent paid during the year.

18. The working profit represents a percentage of 3·6 on the capital expenditure at the commencement of the year and on the whole capital expended up to the close of the year a percentage of 3·3.

III.—TRAFFIC.

19. A detailed return of the number and value of Inland and Foreign messages, further sub-divided into the sub-heads of State and Private, disposed of during the year, division by division, and for the whole Department, will be found in Appendix B.

* Excluding message revenue earned by provincial telegraphs

20. The percentage of traffic under each such head and sub-head was as follows :—

Class.	Inland.		Foreign.		Total.	
	No.	Value.	No.	Value.	No.	Value.
State . . .	14·22	18·98	0·30	1·50	14·52	20·48
Private . .	67·63	43·01	17·85	36·51	85·48	79·52
Total .	81·85	61·99	18·15	38·01	100·00	100·00

21. In Appendix B is also given the actual increase or decrease in the traffic of 1884-85, as compared with the corresponding figures for the preceding year, in each division and for the whole Department; a summary of these figures is given below :—

Class of Messages.	Actual.																	
	Increase.									Decrease.								
	Inland.			Foreign.			Net.			Inland.			Foreign.			Net.		
	No.	Amount.		No.	Amount.		No.	Amount.		No.	Amount.		No.	Amount.		No.	Amount.	
		R	a.		R	a.		R	a.		R	a.		R	a.		R	a.
State . . .	60,126	1,92,415	14	1,170	15,368	7	61,296	2,07,784	5	...	...	...	...	...	...	...	...	...
Private . .	128,674	88,878	9	2,613	...	...	131,287	70,174	11	...	...	...	...	18,703	14	...	...	...
						Net .	192,583	2,77,959	0						Net .	...	...	...

22. While the main increase comes under the head of State messages, both Inland and Foreign, there is also healthy growth of Private Inland traffic, whereas in Private Foreign messages the enhanced number is accompanied by a decline in value.

23. A clear idea of the incidence of the above figures may be gathered from the following statement, in which the same results are given in form of percentages :—

Class of Messages.	Percentage.											
	Increase.						Decrease.					
	Inland.		Foreign.		Net.		Inland.		Foreign.		Net.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
State . .	26·50	40·83	23 79	41·39	26·44	40·87	...	...	...	...	...	...
Private . .	10·40	6·27	0·73	...	8·23	2·58	...	...	...	1·44	...	...
				Net .	10·54	8·63				Net .	...	...

24. It will be observed that the respective increases in Inland and Foreign State messages are approximately equal. This increase is due to the despatch of an Indian contingent to Egypt and to military preparations and correspondence in connection with the Rawal Pindi Durbar towards the close of the year.

25. An increase in the number of Inland Private messages was to be expected from the numerous extensions of lines and additional offices opened during the year. The greater increase in number than in value is due to the extended use of the 'deferred' system, while the slight decline in value of Foreign Private messages, notwithstanding an increase in number, is probably attributable, partly to slackness of trade, which tends to the curtailment of the length of messages and consequent reduction of expense; and partly to the use of improved codes, which also reduces the length of telegrams.

26. The total number and value of paid messages, dealt with during the last two years, is given below :—

Year.	State.			Private.			Total.		
	No.	Value.		No.	Value.		No.	Value.	
		R	a		R	a		R	a.
1883-84 . . .	231,758	5,08,357	2	1,593,756	27,11,711	2	1,825,514	32,20,068	4
1884-85 . . .	293,054	7,16,141	7	1,725,043	27,81 885	13	2,018,097	34,98,027	4

Inland Traffic.

27. Numerically Inland messages comprise about four-fifths of the whole traffic of the Department.

28. The following table sub-divides the messages under their several classes of Urgent Ordinary, Deferred, and Local, under the sub-heads of State, Private and Press: it also shews the mean cost to the sender of a State, Private and Press message :—

Year.	Class.	Urgent.		Ordinary.		Deferred.		Local.		Total.		Average cost per message.
		No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
			R		R		R		R		R	
1884-85	State .	75,650	3,68,803	35,861	39,145	171,128	2,53,140	4,327	2,561	286,966	6,63,649	2·31
	Private .	86,519	2,25,273	618,336	7,80,829	638,389	4,44,503	8,574	2,908	1,351,818	14,53,513	1·07
	Press .	888	8,686	5,617	21,844	6,491	18,817	...	...	12,996	49,347	3·79
	Total .	163,057	6,02,762	659,814	8,41,818	816,008	7,16,460	12,901	5,469	1,651,780	21,66,569	1·31
Percentage of Traffic.	State .	26·36	55·57	12·50	5·90	59·63	38·14	1·51	0 39	100·00	100 00	...
	Private .	6·40	15·50	45 74	53·72	47·22	30 58	0·64	0·20	100·00	100·00	...
	Press .	6 83	17 60	43·22	44·27	49·95	38 13	...	...	100·00	100 00	...
	Total .	9·87	27·82	39·94	38·85	49 41	33·08	0·78	0 25	100·00	100 00	..

29. The variation from year to year in the numerical proportions of Urgent, Ordinary, Deferred and Local messages, since the adoption of the present tariff has been as follows :—

	1881-82. (3 months.)	1882-83.	1883-84.	1884-85.
State.				
Local	0·65	1·04	1·46	1·51
Deferred	62·70	56 06	57·49	59·63
Ordinary	7·12	11·10	14·46	12·50
Urgent	29·53	31·80	26·59	26·36
	100·00	100·00	100·00	100·00
Private.				
Local	0·43	0·64	0·65	0·63
Deferred	22·03	32·06	39·63	47·23
Ordinary	72·64	60·90	53·30	45·75
Urgent	4·90	6·40	6·42	6·39
	100 00	100·00	100 00	100 00
Press.				
Local	Details not available		...	...
Deferred			42·76	49·95
Ordinary			49·90	43·22
Urgent			7 34	6 83
			100 00	100·00

30. The only point calling for remark is the increased use made of the deferred system for private messages year by year. At present nearly half the Inland Private traffic is sent as deferred.

31. From the summary given below, which shows the growth of State and Private Inland Traffic since 1881-82, it will be seen that during the last three years Inland Private messages have increased 30 per cent. in number and 14 per cent. in value, while the increase in Inland State messages has been 17 per cent. with a decrease in value of 5 per cent., results which sufficiently indicate the value of tariff reductions.

YEAR.	STATE.						PRIVATE.						TOTAL PAID MESSAGES.					
			PERCENTAGE OF *number* COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF *value* COMPARED WITH PREVIOUS YEAR.				PERCENTAGE OF *number* COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF *value* COMPARED WITH PREVIOUS YEAR.				PERCENTAGE OF *number* COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF *value* COMPARED WITH PREVIOUS YEAR.	
	Number.	Value.	Increase.	Decrease.	Increase.	Decrease.	Number.	Value.	Increase.	Decrease.	Increase.	Decrease.	Number.	Value.	Increase.	Decrease.	Increase.	Decrease.
		R						R						R				
1881-82 . . .	245,836	6,98,480	...	21·62	...	46·16	1,035,137	13,16,851	0·23	...	...	5·39	1,280,973	20,15,331	...	4·86	...	25·07
1882-83 . . .	253,731	6,09,818	3·21	...	...	12·69	1,189,437	13,86,630	14·90	...	5·30	...	1,443,168	19,96,448	12·66	...	...	0·93
1883-84 . . .	226,840	4,71,232	...	10·60	...	22·73	1,236,140	14,15,754	3·92	...	2·10	...	1,462,980	18,86,986	1·37	...	...	5·48
1884-85 . . .	286,966	6,63,649	26·50	...	40·83	...	1,364,814	15,04,633	10·40	...	6·27	...	1,651,780	21,68,282	12·90	...	14·90	...

Foreign Traffic.

32. The following table gives for Foreign Traffic, the figures corresponding to those shown in the preceding paragraph for Inland Traffic. The cause of the increase in State messages, and of the slightly decreased value of Private messages, has already been explained in paragraphs 24 and 25. The revenue from Foreign messages cannot, however, be regarded as otherwise than gratifying. It has increased more than 11 per cent. in 3 years, and in 1884-85 amounted to R13,29,746.

YEAR.	STATE.						PRIVATE.						TOTAL.					
	Number.	Indian share of charge.	Percentage of *number* compared with previous year.		Percentage of *value* compared with previous year.		Number.	Indian share of charge.	Percentage of *number* compared with previous year.		Percentage of *value* compared with previous year.		Number.	Indian share of charge.	Percentage of *number* compared with previous year.		Percentage of *value* compared with previous year.	
			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.
		R						R						R				
1881-82 . . .	4,270	40,237	...	0·95	...	32·53	328,132	11,55,432	12·33	...	3·44	...	332,402	11,95,669	12·14	...	1.62	...
1882-83 . . .	5,473	47,491	28·18	...	18·02	...	350,538	12,31,669	6·82	...	6·59	...	356,011	12,79,160	7·10	...	6·98	...
1883-84 . . .	4,918	37,124	...	10·15	...	21·82	357,616	12,95,957	2·01	...	5·21	...	362,534	13,33,081	1·83	...	4·21	...
1884-85 . . .	6,088	52,493	23·79	...	41·39	...	360,229	12,77,253	0·73	...	...	1·44	366,317	13,29,746	1·04	...	...	0·25

33. Constant attention has been given during the year to the consideration of the best means to secure the accurate transmission of the international traffic which is made up almost entirely of extremely difficult code messages. The measures adopted have proved successful, and a marked improvement is already observable.

34. Appendix C gives in detail the percentage of traffic passing by the Suez, Teheran and Turkish routes to and from India since 1871-72. The comparative results for the last 5 years are as follows :—

Route.		1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
Red Sea	*viâ* Suez.	74·44	66·91	50·79	·88	55·09
Indo-European	,, Teheran .	23·52	31·62	47·20	41 44	42·71
	,, Turkey .	2·04	1·47	2·01	1·68	1·46
	Persian Gulf . *viâ* Karachi					·74
	TOTAL . .	100·00	100·00	100·00	100·00	100·00

Principal events during the year affecting the International System of Telegraphs.

35. During the year under review the following were the principal events affecting the International System of Telegraphs :—

In May 1884, a new cable was laid from Bilbao to Kenmark Cove (Cornwall).

In September 1884, China and Cochin China were directly connected by a new cable from Haiphong to Hongkong.

Extensions to the land lines in China were made during the year and offices opened at the following places :—

Wuhu.	Woochow.
Nganking.	Chinchow.
Kuikiang.	Lingchow.
Nauning.	Hweichow.
Hankow.	Pekin.
	Swato.

A cable was laid down from Hongkong to Macao.

The Asiatic Russian lines were extended during the year from Krasnovodsk to Tschikislar, from Samarkand to Bokhara.

In December 1884, Perim was connected by one of the Eastern Company's cables with Aden and Suakim.

A second cable was laid between St. Vincent and Pernambuco in August 1884, and the telegraph land line in Ecuador was extended to Quito.

A new connection was made by cable between St. Vincent and Santiago, as also between the Canary Islands and Senegal in December 1884.

Two new cables were laid between Great Britain and the United States in December 1884, resulting in a decrease of the tariff from two shillings to one shilling and eight pence per word.

The cable of the Eastern Extension Telegraph Company was interrupted from the 13th June to the 16th July, during which time traffic was diverted by the Indian lines to Elephant Point and thence by cable to Penang.

The cable connecting India with Ceylon failed on the 9th January and continued interrupted to the end of the year: a new cable was, however, being constructed at the time as it was known that the old cable was in a bad state; this new cable has since been laid and the old cable repaired.

The Persian Gulf cables connecting Karachi with Bushire and Fao were interrupted from the 3rd to the 9th of January 1885, and the land line

between Bushire and Teheran was interrupted from the 21st to the 29th of the same month and on the 20th and 21st February 1885.

The cable between Perim and Suakim was interrupted from the 28th January to the 26th March, and that from Zanzibar to Mozambique from 1st to 25th February 1885.

Among other interruptions of cables more or less affecting Indian traffic were the following:—

Haiphong-Hongkong, 30th September to 14th October 1884.

St. Jacques (Cochin China) Hongkong, 30th September to 3rd November 1885.

Victoria-Tasmania, 30th July to 29th September 1884.

French Atlantic cables, 19th January to 28th February 1885 and from 12th March to the end of the year. Direct Atlantic cable, 28th January to 18th February 1885.

36. Diagrams A and B give the number and value respectively of Inland and Foreign paid messages as far back as this record is available

37. Appendix D is a classified abstract of Signal Offices grouped according to the amount of traffic originating at each, year by year, since 1874-75.

38. Appendix E shews the number of Signal Offices in each Division open at the end of 1884-85.

39. Appendix M is a list, arranged by Provinces, of Departmental Offices opened during the year, *viz.* :—

Assam	5
Bengal	44
Bombay	9
British Burma	11
Central India	3
Central Provinces and Berar	10
Madras	20
North-Western Provinces and Oudh	33
Punjab	41
Rajputana	1
Sind and Baluchistan	8
TOTAL	185
The number closed* (permanently or temporarily) was	13
Leaving a net increase of	172

or nearly 50 per centum. These offices were worked as shown below:—

By the Post Office	267
„ Clerks	2
„ Light-house keeper	1
„ Soldiers	33
Total worked by extra departmental agency	303
„ „ purely departmental agency	218
TOTAL	521

40. The number of Railway and other licensed Telegraph Offices was increased during the year by 132, raising the number from 1,382 to 1,514; the total number of offices open to the public being 2,035, as compared with 1,731 at the close of the previous year.

* For particulars, see Appendix N.

41. Appendix I_a is a classified abstract of all the Telegraph offices maintained by this Department.

Complaints.

42. Appendix F contains particulars of all complaints, in respect of telegrams, made to this Department during the year; those concerning this Administration being separately shewn from those in which other Telegraph systems were in fault. In the former category 621 complaints were received, out of which 189 were rejected as groundless, or as not being submitted with the particulars necessary to admit of their being investigated. The gross number of complaints amounts to 0·28 per 1,000 messages, or one message in every 3,570, against 0·40 per 1,000 or 1 in 2,500 for the previous year. In the latter category, in which other Administrations proved to be in fault in respect of messages jointly transmitted over their systems and that of this Department, the complaints received amounted to 508, of which 149 were rejected, while 69 were either barred by the International Regulations or still under enquiry at the close of the year.

43. The above results may be considered satisfactory as the proportion of complaints chargeable to this Department having decreased under the heads Non-delivery, Delays and Errors; whereas in respect of the complaints caused by other Administrations there is an increase under each of these heads.

Speed of Transmission.

44. The following table* shews the average time occupied in the transmission of messages over the several main routes. A very satisfactory improvement is recorded on every line without exception :—

	1880-81.		1881-82.		1882-83.		1883-84.		1884-85.	
	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.
Calcutta to Kurrachee	1	22	0	55	1	24	1	2	0	57
Kurrachee to Calcutta	0	59	0	41	1	3	0	36	0	35
Calcutta to Bombay	1	6	1	1	1	21	1	6	0	47
Bombay to Calcutta	1	1	1	3	1	0	1	10	0	48
Calcutta to Madras	1	14	1	9	1	16	1	7	1	1
Madras to Calcutta	1	15	1	13	1	18	1	4	0	59
Madras to Bombay	0	49	0	45	1	0	0	40	0	33
Bombay to Madras	0	45	0	44	1	0	0	38	0	28
Bombay to Kurrachee	0	53	0	45	1	6	0	35	0	35
Kurrachee to Bombay	0	48	0	40	0	51	0	30	0	24
Rangoon to Calcutta	2	9	1	23	1	27	2	50	2	10

News-free Messages.

45. The number of news messages transmitted by the Department for public information, free of charge, during the year under review, and for the preceding year, was as follows :—

	No.
1883-84	784
1884-85	681

Traffic with Licensed Telegraphs.

46. The number of messages jointly transmitted over the Department and licensed systems during the past two years was as follows :—

1883-84	284,575
1884-85	317,591

* See also diagram C.

Press Messages.

47. As will be seen from the following statement of the number and value of Press messages sent during the last four years there has, during the year under review, been a respectable increase in this class of traffic. A detailed monthly return will be found in Appendix H :—

	No.	Value. R
1881-82	7,941	40,975
1882-83	10,832	40,553
1883-84	10,750	39,593
1884-85	13,873	53,285

Undelivered Messages.

48. A comparative statement for the past two years of the number of messages, which for the reasons shown could not be delivered, is given below. The percentage of undelivered messages is slightly lower than during the preceding year. It will be observed that the causes of non-delivery were, in almost all cases, beyond the control of this Department :—

Cause of non-delivery.	1883-84.		1884-85.	
	No.	Percentage.	No.	Percentage.
1. Not found ; address insufficient	1,557	·072	1,685	·070
2. Not found at address given	2,235	·104	2,529	·105
3. Address changed in transmission	54	·002	23	·001
4. Left station ; new address not known	417	·020	469	·019
5. Left India	129	·006	127	·005
6. Left for original station	1,177	·058	1,267	·053
7. Returned by Dead Letter Office	1,342	·062	1,290	·054
8. Addressee or address given unknown	222	·010	234	·009
9. Refused	122	·002	152	·006
10. Other reasons	283	·014	249	·014
TOTAL	7,538	0·350	8,025	0·336

Signalling Establishment.

49. At the close of the year there were 1,188 departmental Telegraph masters and signallers and 165 military signallers on the strength of the establishment ; and in addition two clerks and two temporary non-departmental signallers in civil offices, 304 postal clerks, and one light-house keeper were also employed in conducting Telegraph duties.

50. The number of soldiers trained in telegraphy during the year was 102, and 76 were under instructions at the close of the year.

Pensioned	2
Struck off strength of Department	9
Dismissed	8
Resigned	15
Died	16
Transferred to other Departments	1
Deserted	4
TOTAL	55

51. The number of casualties among the departmental signalling staff during the year has been 55, a percentage of 4·62 due to the causes marginally noted.

52. The list of efficient volunteers in the Telegraph Department at the close of 1884-85 showed an effective strength of 311, a high and gratifying percentage of the total strength of the signalling staff.

V.—EXTENSIONS OF LINES, AND LINE MAINTENANCE.

53. In Appendix I_b will be found a classified statement of the lines, wires and cables maintained by the Telegraph Department at the close of the year.

The following figures show the total mileages maintained on the 31st March 1885, compared with those on the same date in 1884:—

	Line.	Wire.	Cable.
1884-85	25,387	74,973	142
1883-84	23,341	68,694	135

The additions to the Telegraph system during 1884-85* were therefore—

2,046 miles of line.
6,279 „ wire.
7 „ cable.

54. The miles of wire and cable maintained by the Department are for the following respective purposes:—

	Miles of wire.	Miles of cable
Imperial Lines	47,055	133
Provincial Lines	168	...
Native States	67	...
Railway Systems	26,440	7
Canal Systems	557	...
Private Lines	686	2
TOTAL .	74,973	142

55. Appendix J gives the particulars of lines and wires maintained for each railway and canal system.

56. The construction works carried out during 1884-85 were far greater than during any previous year. Of the 4,026 miles added for Departmental use, 834 miles were in connection with extensions to combined offices. Of these extensions the following are the lengthiest:—

In Bengal.

	Miles.
From Calcutta through Jessore to Khoolna as a part of the extension to Burisal	113
From Raneegunj to Soornamooki through Bankura and Bishenpur	72
From Goalundo to Furreedpore	27

In Madras.

From Madura to Ramnad *viâ* Peramagudy	72
From Trichinopoly to Pudukota	33
From Vizagapatam to Anakapalee	22

In the North-Western Provinces.

From Bareilly to Tilhur, Shahjehanpore City, and Cantonment .	48

In the Punjab.

From Montgomery to Pak Pattan	30
From Chichawatnee, through Jhang, to Kamalia . . .	46
From Rohtuk, through Bheri to Jhuggur	24
From Meerut to Shamli, *viâ* Kuttowlie and Mozuffernugger .	60
From Delhi to Bagput	24

* During 1883-84 the additions were—
1,417 miles of line.
5,512 „ „ wire.
5 „ „ cable.

In the Central Provinces.

From Akola to Akote	28
From Amraoti, through Ellichpore, to Chikulda	52

In Central India.

From Dhar to Sirdarpore	26
From Shajapore to Agar	28

In Orissa.

From Bhuddruck to Chandballi	34

57. To provide for increased public traffic, extra wires were added in many instances to existing lines, the more important additions being as follows:—

	Miles.
From Chittagong to Akyab	203*
From Calcutta to Raneegunj	108
From Bombay to Poona	119
From Bombay to Bhosawal	277
From Rangoon to Prome	161
From Bezvada to Rajahmundry	93
From Cuttack to Berhampore	116
From Madras to Tanjore	217
From Tuticorin to Tinnevelly	36
Along the Malabar Coast for	288
From Naini Tal to Bareilly	81
From Lucknow to Cawnpore	45

58. The reconstruction of the coast line from Raneegunj through Vizagapatam to Madras, *i.e.*, the direct line from Calcutta to Madras, was in active progress during the year and was completed shortly after its close.

One hundred and two miles of the main line from Lahore to Umballa were also reconstructed.

Very large re-insulation works were carried out during the year with the object of removing from the lines the imperfect form of insulator used in former years, which is now rapidly deteriorating. Eighty-eight thousand and one hundred insulators were issued for special works of this nature, exclusive of the issues for ordinary maintenance repairs.

59. The principal works carried out for Railways may be briefly summarised as follows:—

The East Indian Railway Company's line from Doomraon to Mogulserai, 74 miles, was reconstructed, and the re-insulation of the wires of this system was continued. Between Mogulserai and Nynee, 91 miles, a wire was moved from the East Indian Railway Company's line to the Government line with the object of decreasing the load on the former which is in a doubtful condition.

For the Oudh and Rohilkhund Railway Company a line was made from Hurdwar to Lhaksar, 17 miles.

Along the South Indian Railway a line with two wires was made from Hospett to near Dharwar, about 102 miles in length.

A line, 50 miles long, with two wires was supplied to the Fazilka Branch of the Rajputana-Malwa State Railway and an additional wire from Rewari to Ferozepore, 246 miles.

The Eastern Bengal State Railway line was to a great extent reconstructed, and extra wires were added from Sealdah to Poradah, 103, and from Sealdah to Naihati, 26 miles in all.

A permanent line, 180 miles long, was made along the Jhansi-Manickpore State Railway.

* This includes the erection of a new line for 73 miles on the southern portion, to provide a route more sheltered from the sea and on which the rivers are crossed by spans instead of by cables.

For the Nagpur-Bengal State Railway a wire was supplied from Nandgaon to Raipur, 43 miles, and this line was extended as far as Bilaspur, 75 miles. Work was also commenced at the north-east end.

Lines were also made for the Cawnpore-Kalpi State Railway, 46 miles, and the Katni-Umaria section of the Bilaspur-Etawah State Railway.

The reconstruction of the line along the Northern Bengal State Railway between Sara and Julpigoree, 174 miles, was carried out.

The construction of a line along the Assam-Behar State Railway was commenced.

For the Tirhoot State Railway a line, 13 miles long, with two wires was supplied on the Jhanjharpur-Kosi extension.

In Assam, the construction of the lines for the Kokilamukh State Railway was finished.

A line, 16 miles long, with two wires was made for railway purposes in the Native State of Patiala.

60. In connection with canals the chief work was the completion of the reconstruction of the line along the Kurnool-Cuddapah Canal, 185 miles, and the supply of an additional wire for canal purposes.

Interruptions.

61. *Departmental Lines.*—The interruptions to communication on departmental lines show a slight decrease, notwithstanding the large increase in the mileage of wire maintained.

62. Exclusive of contacts, imperfect communications and interruptions, the causes of which were not discovered, and those which occurred in offices owing to damage to instruments, the number of interruptions was 469 in 1884-85 against 473 in the previous year, which, compared with the mileage of wire, gives a result of ·0099 per mile in 1884-85 against ·01093 in 1883-84.

63. The number of contacts increased from 450 in 1883-84 to 482 in 1884-85. But it must be remembered that as wires on the same set of supports are increased, not only are the probabilities of contact also increased, but, in the event of accident, the numbers in contact are multiplied. The number of contacts has not, however, increased in proportion to the increase in the number of wires, as 1884-85 shows ·0101 per mile of wire against ·0104 in 1883-84.

64. The principal causes of interruptions during the year have been as follows :—

	No. of interruptions.
By Storms	98
„ Wire breaking	93
„ Trees and branches	62
„ Insulators breaking	45
„ Posts breaking	30
„ Fires	21
„ Floods	20

65. One interruption was caused by the destruction of a portion of the line in the Madras Division by an elephant, whilst another occurred at Saugor through concussion caused by artillery practice under the line.

66. In Appendix K will be found details of all the interruptions, contacts, &c., which have occurred during the year in each division. The following is a list of the principal interruptions on departmental lines.

Arakan Division.—The cyclone of May 1884 destroyed 12 continuous miles of line, including 5 masts supporting wires across rivers, besides 504 standards being blown down and many of them broken. Four cable houses were wrecked and between Akyab and Moungdoo a portion of the line was struck by a storm wave. Briefly, the wires were on the ground for a distance of 141 miles. To

the credit of the Staff, communication on one wire was restored in 5 days throughout the interrupted section of 141 miles. The difficulties of the situation were increased by the impossibility of procuring labor on the spot; so much so that it was necessary to send a special working party from Calcutta to aid in the work of restoring communication.

Assam Division.—On the 23rd April 1884 during a severe storm the Teesta span was carried away.

Baluchistan Sub-Division.—In May 1884 on two occasions the line was wilfully damaged. The heavy floods and severe storms during this month also did considerable damage.

Bengal Division.—In May 1884 a portion of the line near Ranigunj was destroyed during a storm.

British Burma.—In August 1884, 7 miles of line were under water due to heavy floods.

Dacca Division.—In April 1884 a large derrick, used by the Northern Bengal State Railway, was blown down on the line during a storm. Towards the end of the month, a considerable portion of the line was destroyed by fire during the inflagration of the Sara Bazaar, both wires and standards being fused by the heat. A severe storm also did considerable damage to the line on the 22nd and 23rd April.

Ganjam Division.—The chief causes of interruptions in this division were due to damage done to the lines of telegraph by storms and floods principally between April and July and by a cyclone in November 1884.

Madras Division.—In December 1884 a cyclone and heavy floods destroyed a considerable portion of the lines which run along the South Indian Railway, and, notwithstanding the strenuous exertions of the staff, it was impossible to restore communication for some days owing to large tracts of the country being under water. The gravity of the catastrophe may be judged by the fact that the South Indian Railway was breached in at least 30 places and a large bridge washed away. The water rose above the tops of the posts for several miles, and a part of the roof of the office at Pamban was blown off.

Nagpore Division.—The floods in July 1884 carried away two railway bridges, and with them the Telegraph line.

Oudh and Rohilkhand Division.—Floods have been the chief cause of the interruption to communication in this division.

Punjab Division.—The storms of July 1884 did considerable damage to the lines. In January a heavy and protracted fall of snow broke a long span near Dalhousie, and on five occasions during the year considerable portions of wire between Peshawar and Jamrud were cut out of the line and stolen.

Rajputana Division.—In December 1884 and July 1885 several interruptions were caused maliciously between Jeypur and Ajmere on opium sale days. In order to prevent a recurrence of such wilful mischief for fraudulent purposes, these lines are now specially patrolled during opium sales.

67. *Lines of Licensed Systems.*—The interruptions on Licensed lines maintained by the Telegraph Department increased in actual number, but decreased in proportion to the wire mileage. Including contacts there were 647 interruptions to communication during 1884-85 against 600 during the previous year, but the proportion was ·0239 per mile of wire in 1884-85 against ·0247 in 1883-84.

68. The number of faults in offices due to defects in batteries and instruments decreased from 103 in 1883-84 to 91 in 1884-85, and in proportion to ·077 per office in 1884-85 against ·101 per office in 1883-84.

69. In Appendix L will be found an abstract of all the interruptions which have occurred on the lines of Licensed Systems during the year.

70. In order to compare the maintenance of the Indian Government lines with those of European countries, the following table has been prepared from statistics for 1883-84 published by the International Bureau at Berne :—

	Number of interruptions per 100 kilometres of wire.
India (including Licensed lines)	1·40
Russia	3·05
Germany	3·07
France	3·08
Italy	4·36
Spain	5·08
Sweden	7·39
Belgium	8·88
Switzerland	9·64
Great Britain	not given.

These figures show that, notwithstanding physical and climatic difficulties peculiar to this country, the Telegraph lines are maintained in a state of exceptional efficiency.

Burma-Siam Line.

71. This line, although completed on the British side by the end of the year, was not opened to the public until the 18th May 1885, since which date it has been maintained in efficient working order.

72. The line runs in a north-easterly direction for 30 miles from Tavoy to Myitta, and south-easterly for 42½ miles from Myitta to Sinbyoodeine, whence at the end of the year two routes diverged into Siam, the one striking off at once across the frontier to Boungté, 7¼ miles, the other following the course of the Tenasserim river to Amya and thence across the frontier to Ponseké in Siam.

Indo-Ceylon Cable.

73. During the month of March 1885 a new cable was laid between India and Ceylon, the cost of which, by an agreement made in 1867, will eventually fall on the Ceylon Government.

74. The second cable, which was laid in 1867 to replace that of 1858, was at the same time repaired. There are therefore now two working cables between India and Ceylon.

75. With the permission of Colonel Champain, R.E., the Director-in-Chief and Mr. Ffinch, the Director, the new cable was manufactured in the factory of the Indo-European Telegraph Department at Karachi, and carried to Ceylon in the Government cable ship "Patrick Stewart." The operation of laying the cable was under the direction of Captain E. Bishop, the Commander, and of Mr. J. Possmann, the Acting Engineer and Electrician of the Indo-European Telegraph Department, while the shore ends were laid, and the old cable repaired, under the immediate supervision of Mr. P. V. Luke, C.I.E., Chief Superintendent of the Madras Division.

V.—UTILIZATION OF POSTAL AGENCY IN THE OPERATIONS OF THE DEPARTMENT.

76. The principal object of the scheme whereby the Post Office assists in the operations of the Telegraph Department is, as explained last year, to utilize an inexpensive agency to work offices "at many small places where the traffic is not sufficient to support a separate Telegraph Office."

77. Before the scheme was commenced, it had been found that Branch Offices in large towns could be managed by a comparatively inferior class of signallers, if supplied with simple apparatus, and if connected to, and under the control of, the Central or Head Office to which reference could be made in cases of doubt, difficulty or emergency.

In instituting the postal agency, the experience gained in these Departmental Branch Offices was made use of and the system extended.

78. The means by which it is possible to do this may be summarised as follows :—

(1) As a rule a Departmental Office worked by postal agency is as it were a branch of, and affiliated to, a Departmental Office proper, from which it draws its stores, and to which it applies in all cases of doubt as to rule or procedure.

(2) The class of apparatus employed, although only calculated for short distances, is sufficient for the purposes for which it is required, and, moreover, possesses the advantages of simple and few adjustments easily learnt by unscientific persons.

(3) The battery which works the line is usually placed in the Departmental Office to which the office worked by the Post Office is connected. The Postal signallers have therefore need of but very limited technical knowledge.

(4) As the rate of signalling for work on these branch lines is but half of that required from departmental signallers on the main lines, it follows that the men can be instructed in all that it is necessary for them to know in far shorter time than the regular Telegraph signaller who is employed on the trunk lines of communication.

(5) Technicalities have been simplified to the greatest extent possible, in order that no difficulties may be experienced by Postal officials, either in learning or carrying out Telegraph duties.

79. These arrangements have resulted in a system so simple and so easily learnt, that a large number of signallers have been sufficiently trained in a remarkably short space of time, but this simplicity has been the outcome of much thought and many experiments by the officers of the Telegraph Department, resulting in a large number of offices being rapidly opened.

80. As a means of carrying out the scheme the two departments make each other mutual concessions which are to the advantage of both, and, briefly stated are (1) reciprocal free transmission of letters and telegrams on the service of the Telegraph and Postal Departments, (2) payment by the Telegraph Department of all additional expense incurred by the Postal Department in undertaking telegraph work, and by the Postal Department of expenses incurred by the Telegraph Department in those cases when it undertakes postal work; and (3) the cost of training Postal employés for telegraph work, including the pay of their substitutes while under instruction, and their travelling allowances is borne entirely by the Telegraph Department.

81. Considerable progress has been made during the year in extending telegraphic communication throughout the country by means of the Post Office agency as described above.

82. At the end of 1884-85, there were 267 offices worked by the Post Office for the Telegraph Department against 55 at the end of the year previous. To connect these offices to the main system of the country, 1,216 miles of new line and wire, and 636 miles of new wire on existing supports had been added since the inception of the scheme in December 1883 to the 31st of March 1885.

83. The following is a comparative table showing the number of offices and the mileage of line connecting Post Offices with the main telegraph system at the end of 1884-85 and 1883-84:—

Years.	Number of Offices.		Mileage of line and wire added to connect Post Offices with the Main system.	
	Transferred to Postal Agency.	New.	New wire on existing supports.	New supports and wire.
1884-85	73	194	636	1,216
1883-84	24	31	612	405
Added during 1884-85	49	163	24	811

84. Exclusive of 2,300 village offices, there are above 5,000 Post Offices (not also Telegraph Offices) in India at which messages are received for transmission by Post to the nearest Telegraph Office. The number of telegrams tendered during the year at these offices was 25,650, and their value R27,387. These results are necessarily small and will probably continue so, as advantage is taken of the indication afforded by these Postal receiving offices of the want of telegraphic facilities to open telegraph offices wherever the distance from a telegraph line and consequent expenditure are not prohibitory. The extra duties imposed on the Post Master at these receiving offices are not heavy, and he is remunerated for his trouble by a percentage on the sale of the stamps required for the payment of the messages he forwards; this commission being paid by the Telegraph Department.

85. Up to the 31st March 1885, 411 Postal employés had been trained, and had been granted certificates of proficiency by the Telegraph Department, and 122 were still under training on that date.

Telegraphic Money Orders.

86. Arrangements were concluded early in the year with the Director-General of the Post Office for the introduction of a system of telegraphic money orders under which the existing money order service of the Postal Department was supplemented by telegraphic advices. These advices are transmitted as "urgent" telegrams, and provide for the very rapid remittance of money over the great distances covered by the Indian Postal and Telegraph systems.

87. There had previously been a means of remitting money by telegraph under the Prepaid Reply rules of this Department, the amount nominally deposited for a reply being treated as a remittance; but the minimum cost to the sender under this procedure having been 10 per cent., it was only availed of under circumstances of great emergency.

88. Under the new system, which came into force on the 1st October 1884, the sender pays a slightly enhanced commission to the Postal Department and a fixed charge for the telegraphic advice, with the option of adding any private intimation to the addressee at the word rate. From the same date the amount

which can be deposited for a reply to an Inland telegram was limited to R2 in order to restrict such deposits to *bonâ-fide* replies.

89. The system had by the close of the year scarcely time to become sufficiently known to the general public to show any considerable expansion; but while 777 advices remitting R59,084 were sent during October 1884, there were 959 advices remitting R73,741 in March 1885. The average amount remitted remained approximately stationary at about R76, and the average cost to the sender for the telegraphic advice, including private matter added, ranged from R2·17 to R2·25. The total number of telegraphic money orders for the six months was 4,954, remitting R3,80,584; and the Telegraph Department earnings on these was R10,973.

VI.—PRIVATE LINES AND TELEPHONE EXCHANGES.

90. The business of the private Telephone Companies established in this country has shown a steady though slow increase.

91. The following tables give particulars of the transactions of the Telephone Companies since 1882, as also the extent of the departmental operations in the supply of private Telephone lines during the last four years:—

Private Companies.

Year.	No. of subscribers on the 31st December.	No. of exchange connections.	No. of private lines.	Amount on which royalty has been paid.
				R
1882	244	244	5	73,009
1883	411	392	34	1,19,865
1884	699	703	77	1,37,490

Private Lines (including those for Public Offices) supplied by Government.

Year.	No. of exchanges.	No. of exchange connections.	Private Lines.		Amounts subscribed.
			No. of circuits.	No. of offices.	
					R
1881 . . .	4	24	37	67	19,808
1882 . . .	8	56	88	147	40,069
1883 . . .	12	92	89	148	47,131
1884 . . .	9	72	122	200	53,213

92. This business is small. It is only undertaken for Government offices and for public convenience in places where the number of subscribers do not afford sufficient inducement to private companies to establish themselves.

93. The Crossley Telephone Company commenced operations in Calcutta in May 1884, but disposed of its business to the Bengal Telephone Company in March 1885.

94. The only firms which now carry on this enterprise are the Bengal Telephone Company in Calcutta, the Bombay Company in Bombay and Karachi, and the Oriental Telephone Company in Madras and Rangoon.

VII.—ELECTRICAL.

95. The procedure connected with the electrical testing of lines was much simplified by the Electrician, Mr. Johnston, resulting in a reduction of clerical

and other labour without detracting from the special value of these tests, the compilation of which, and the Electrician's reports thereupon, form an indispensable assistance towards efficient maintenance.

A revision of the Departmental "testing instructions," a complete code of electrical procedure, was commenced during the year.

Instruments and electrical apparatus of all kinds used in the Department are tested under the orders of the Electrician before issue, and the numerous new offices opened during the year, and the introduction in others of improved apparatus, have given to this portion of his work unusual importance.

Insulators before being brought into use are also subjected to electrical tests, and as an exceptionally large number were used in 1884-85, the work of the electrical staff was correspondingly heavy.

96. The Director-General's attention having been attracted to the comparatively slow working speed of the lines on which duplex apparatus is used, he decided to introduce a system of automatic repetition to overcome the disturbing influences of parallel induction, as well as the retardation to which very long circuits are liable. The details were worked out by Mr. Johnston, and the results have answered expectations and justified the additional expense involved.

97. The question of quadruplex telegraphy has also engaged attention, and various experiments have been carried out to determine the suitability of the system for the long Indian lines. The results of these have been so far successful that it has been determined to introduce the system on some of the more important lines as soon as the necessary instruments can be procured.

98 Several valuable cables have been saved by repairs carried out under the direction of the Electrician.

99. Advantage was taken of the presence in England on leave of several officers of the Department to carefully investigate the system of automatic working in use there, which has given such valuable results. An excellent report was submitted by these gentlemen, but it served to demonstrate the unsuitability of the system to existing conditions in India, in view of the extremely complicated mechanism of the apparatus, which, even under the more favourable conditions of English working, requires constant repair at the hands of specially skilled mechanics.

100. It is satisfactory to note that suggestions, some of which contain the elements of future success, respecting improvements in electrical contrivances or apparatus, have been received from various members of the signalling establishment.

101. In continuation of the proceedings of last year in regard to the issue of a code of instructions for the guidance of Public Works Officers in the erection and testing of lightning conductors, the Electrician has imparted instruction to a class, comprised of Public Works Officers specially selected for the purpose, in the processes of testing and in the use of the instruments employed.

102. At the request of the War Office numerous laboratory and line experiments were made with a vibrating sounder designed by Captain Cardew, R.E., for use in connection with telephones with the object of affording a means of communication through very long or badly insulated lines. A report on the results prepared by the Electrician was printed and transmitted to the Government of India.

103. Experiments were made with a new form of field battery obtained from England from which great results were expected, but which were not realised.

104. Many experiments were made with insulated wires, but the problem of obtaining an efficient and durable covering for wires at a low cost remains unsolved and dependence continues to be mainly placed upon guttapercha.

105. An interesting report was written by the Electrician on the invention of

M. Van Rysselburgh, which caused so great a sensation in Europe, of a means for speaking with telephones through the same wires through which telegraph signals are simultaneously transmitted. Unfortunately the system is not applicable to the long Indian circuits.

106. Constant investigations are being made in the electrical branch of the Department, and though, naturally, these do not all result in the immediate adoption of some improvement, the experience gained cannot fail to be of the greatest practical use to the service itself and to the profession generally.

VIII.—STORES AND WORKSHOPS.

107. The following are the items of expenditure under stores during the year:—

	R
Purchase of stores in India	1,62,219
London stores including freight and landing charges	13,52,203
Workshop manufacture	2,40,597
Store-keeping	1,47,977
TOTAL	19,02,996

108. The rapid expansion of the Department in the last few years made itself felt in the Stores and Workshops branch by a large increase of work, so much so that it was found necessary to separate the Workshops from the stores and place each branch under a separate responsible officer. This change took place on the 1st April 1884, and has already resulted in economy and increased efficiency.

Other changes during the year in this branch were—

The transfer of the valued store accounts to the Office of the Examiner;

The partial assimilation of the account system to that adopted by State Railways; and

The transfer of the Printing plant of the Departmental Press to the Contractor for Government Printing.

109. The policy of making use, as far as is practicable, of locally manufactured in the place of imported stores, to which reference was made in paragraph 59 of the Report of 1883-84, has been continued and extended during 1884-85; and as considerable advance has been made in the manufacture of telegraph plant both in the departmental Workshops as well as by private firms, it is hoped that the demands for English stores other than tools and raw materials, may become considerably less as the power of local production gradually increases.

110. During the year experiments were made with posts constructed of gas-pipes. Two lines have been constructed with these supports, which, so far as can be at present judged, are likely to supply a very economical form of post for light branch lines.

111. Rail posts have continued to be employed with success on all classes of lines. During the year, 12,642 rails were purchased for this purpose.

112. Endeavours to manufacture, locally, the standard pattern of tubular post have met with a fair measure of success. The departmental Workshops at Calcutta, possibly with the aid of the local firms, are now able to supply to a great extent all indents on the Calcutta Depôt. And the local firms in Bombay will, it is hoped, be able before long to do the same at Bombay with regard to the cast-iron portion of the posts.

113. The total value of the stores manufactured departmentally amounted to Rs. 4,36,903.

Dated Simla, 31st October 1885.

APPENDIX A.

Summary of Financial Results of the Indian Telegraph Department for the year 1884-85.

INDIAN TELEGRAPH.

Capital Account.

		To end of previous year.	1884-85.	To end of 1884-85. Miles.
Miles of Line	Departmental property in joint use	5,854·0	255·7	6,109·7
	In Departmental use only	12,938·5	669·3	13,371·1
	Guaranteed and subsidised			336·7
	Property of Native States worked by Department	17·0	...	17·0
	Departmental property rented to Railways	3,438·0	735·5	4,173·5
	Railway property maintained by the Department	495·0	84·8	579·8
	Departmental property rented to Canals	113·0	302·9	188·4
	Canal property maintained by the Department			227·5
	Private lines	318·0	8·2	209·8
	Railway property rented by Telegraph Department	...	6·6	6·6
	Property of Native States maintained by the Telegraph Department, but worked by the Railway	34·0	0·3	33·7
	TOTAL	23,207·5	2,046·3	25,253·8 (a)
Miles of Wire	In Departmental use only	43,028·	4,026·8	46,671·7
	Guaranteed and subsidised			383·1
	Property of Native States worked by Department	35·	1·8	33·2
	Departmental property rented to Railways	22,639·	1,698·2	24,337·2
	Railway property maintained by the Department	1,873·	229·7	2,102·7
	Departmental property rented to Canal	61·	496·	481·
	Canal property maintained by the Department			76·
	Private lines	854·	167·4	686·6
	Property of Native States maintained by the Telegraph Department, but worked by the Railway	36·	2·3	33·7
	TOTAL	68,526·	6,279·2	74,805·2 (b)

(a) There are in addition 133·5 miles of provincial telegraph lines.

(b) There are in addition 168 miles of wire for provincial telegraph lines.

Summary of Financial Results of the Indian Telegraph Department for the year 1884-85—continued.

		To end of previous year.	1884-85.	To end of 1884-85. Miles.
INDIAN TELEGRAPH—*continued.*				
Capital Account—*continued.*				
Miles of Cable	In Departmental use only	125·	7·78	132·53
	Guaranteed and subsidised			·25
	Departmental property rented to Railways	7·	·62	6·38
	Private Lines	3·	·52	2·48
	TOTAL	135·	6·6	141·6
Outlay	Lines — Departmental	1,89,13,640	18,70,179	2,07,83,819
	Lines — Railway	47,68,044	6,39,194	54,07,238
	Lines — Guaranteed	5,80,047	6,517	5,86,564
	TOTAL	2,42,61,731	25,15,890	2,67,77,621
	Buildings — Signal offices	35,92,322	2,97,946	38,90,268
	Buildings — Quarters for officers	12,240	...	12,240
	Buildings — Cable houses and Tanks	37,214	3	37,217
	Buildings — Store houses	3,31,299	24,511	3,55,810
	Buildings — Workshop and Press Buildings	1,63,819	19,696	1,83,515
	TOTAL	41,36,894	3,42,156	44,79,050
	Tools and Plant — First fitting of offices	11,70,035	1,23,410	12,93,445
	Tools and Plant — Other Tools and Plant	1,44,467	14,435	1,58,902
	Tools and Plant — Share of store contingencies	...	5,581	5,581
	TOTAL	13,14,502	1,43,426	14,57,928
	Stores	19,99,007	1,55,683	21,54,690
	Suspense heads	48,237	49,704	97,941
	Charge for exchange paid in England	2,51,824	2,03,664	4,55,488
	TOTAL PRESENT CAPITAL	3,20,12,195	34,10,523	3,54,22,718
	Temporary Telegraphs for Military purposes	92,637	49,837	42,800
	TOTAL CAPITAL EXPENDITURE	3,19,19,558	34,60,360	3,53,79,918

Revenue Account.

Number of	Divisions		17	...	17
	Signal offices		347	166	513
	Messages	Private	1,50,46,495	17,22,892	1,67,69,387
		State	22,84,916	2,91,506	25,76,422
		Free	1,30,797	1,683	1,32,480
		TOTAL	1,74,62,208	20,16,081	1,94,78,289
Revenue	From Messages	Private	3,72,05,336	27,79,386	3,99,84,722
		State	95,06,682	7,15,103	1,02,21,785
		Free	19,80,557	29,349	20,09,906
		TOTAL	4,86,92,575	35,23,838	5,22,16,413
	Railway Telegraphs		39,98,154	9,60,588	49,58,742
	Guaranteed		5,22,168	1,17,441	6,39,609
	Miscellaneous		6,83,134	1,25,276	8,08,410
		TOTAL	5,38,96,031	47,27,143	5,86,23,174
Working expenses			6,11,88,187	35,59,225	6,47,47,412
Net charge, Difference between Revenue and Working expenses			72,92,156	11,67,918	61,24,238
Per mile of line	Revenue		2,322·4	187·19	2,321·36
	Net charge		314·22	46·24	242·50
Percentage on Capital outlay	Revenue		168·85	13·36	165·70
	Net charge		22·84	3·30	17·31
Value of unissued balance of stores at end of each year			19,99,007	1,55,683	21,54,690
TOTAL EXPENDITURE ON CAPITAL AND REVENUE			9,31,07,745	70,19,585	10,01,27,330
DEFICIT ON TOTAL EXPENDITURE			3,92,11,714	22,92,442	4,15,04,156

APPENDIX TO SUMMARY OF FINANCIAL RESULTS.

Review of Telegraph Accounts for the last five years.

REVENUE RECEIPT.

YEAR.	MESSAGE REVENUE.			Claims from State Railways.	Claims from Guaranteed and subsidised Railways.	Claims from Guarantors.	Saleable Books, Forms and Maps.	TELEGRAPH GAZETTE.				Miscellaneous.	TOTAL.
	Paid Messages	Free Messages.	TOTAL.					Calcutta.	Rangoon.	Moulmein.	Bassein.		
	R	R	R	R	R	R	R	R	R	R	R	R	R
1880-81	38,71,179	46,498	39,17,677	4,08,336	95,096	45,090	3,598	10,936	2,439	..	...	18,465	45,01,637
1881-82	32,11,001	43,737	32,54,738	4,21,177	97,714	55,202	2,432	10,883	1,956	900	...	9,210	38,54,212
1882-83	32,75,608	43,774	33,19,382	6,05,413	97,224	99,011	3,081	11,196	2,071	900	...	18,961	41,57,239
1883-84	32,11,370	22,195	32,33,565	5,89,813	96,987	1,50,730	3,219	11,292	1,771	900	350	35,637	41,24,264
1884-85	34,94,489	29,349	35,23,838	6,13,444	3,47,144	1,17,441	3,884	10,843	1,813	900	50	1,07,786	47,27,143

REVENUE CHARGES.

YEAR.	LINE MAINTENANCE.						SIGNALLING.													
	REPAIRS.		Establishment.	Share of Direction Accounts and Superintendence.	Profit and Loss.	TOTAL.	REPAIRS.		Check Office.	SIGNAL OFFICES.		Share of Direction Accounts and Superintendence.	Saleable Books, Forms and Maps.	TELEGRAPH GAZETTE.				Telegraph Stamps.	Profit and Loss.	TOTAL.
	By Telegraph Department	By Public Works Department.					By Telegraph Department.	By Public Works Department.		Departmental.	Non-Departmental.			Calcutta.	Rangoon.	Moulmein.	Bassein.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1880-81	2,46,784	1,595	1,48,464	4,29,335	...	8,26,178	2,700	39,962	44,679	16,58,165	1,50,910	4,29,335	6,219	4,056	1,757	...	...	6,665	844	23,45,292
1881-82	1,82,148	2,575	1,63,698	44,465	225	7,93,251	1,716	32,336	45,667	17,11,054	1,81,776	4,44,606	10,426	2,262	1,715	277	...	9,432	226	24,42,393
1882-83	2,27,592	..	1,91,303	4,55,713	262	8,74,870	3,298	38,100	49,375	17,82,310	1,07,693	4,55,713	5,191	6,544	1,593	310	...	10,221	262	24,60,610
1883-84	5,09,081	180	2,00,550	4,59,817	500	11,70,128	1,706	37,237	46,319	18,90,569	1,21,850	4,59,818	4,902	4,119	2,810	222	24	3,982	500	25,74,058
1884-85	3,45,639	...	2,10,241	4,34,075	265	9,90,220	2,069	36,997	55,368	19,13,380	1,15,550	4,34,076	3,507	4,055	1,694	290	52	1,702	265	25,69,005

Result of Operations for five years.

YEAR.	Capital Expenditure to end of year.	Revenue Receipts.	Revenue Charges.	Profit.	Miles of line.	Miles of wire.	Number of Signal Offices.	NUMBER OF MESSAGES.			VALUE OF MESSAGES.		
								Inland.	Foreign.	TOTAL.	Inland.	Foreign.	TOTAL.
	R	R	R	R							R	R	R
1880-81	2,59,68,267	45,01,637	31,71,470	13,30,167	20,346·17	56,087·66	310	13,46,358	2,96,419	16,42,777	26,92,610	11,78,569	38,71,179
1881-82	2,73,59,407	38,54,212	32,35,644	6,18,568	21,049·6	59,569·36	319	12,80,973	3,32,402	16,13,375	20,15,331	11,95,670	32,11,001
1882-83	2,94,68,010	41,57,239	33,35,480	8,21,759	21,740·	62,960·	324	14,43,168	3,56,011	17,99,179	19,96,448	12,79,160	32,75,608
1883-84	3,19,19,558	41,24,264	37,44,186	3,80,078	23,207·	68,669·	349	14,55,182	3,62,530	18,17,712	18,78,307	13,33,063	32,11,370
1884-85	3,53,79,918	47,27,143	35,59,225	11,67,918	25,253·8	74,946·8	521	16,48,084	3,66,314	20,14,398	21,04,754	13,29,735	34,94,489

APPENDIX B.

Return of the Number and Value of Inland and Foreign Messages sent and of Foreign Messages "Received" and "Transit" during the year 1884-85, showing also the Increase and Decrease under each head on the figures for the previous year.

Divisions.	Number of paid messages and Indian share of collections in 1884-85.																Number of paid messages and Indian share of collections in 1883-84.															
	Inland.				Foreign.				Total.				Grand Total.				Inland.				Foreign.				Total.				Grand Total.			
	State.		Private.		State.		Private.		State.		Private.						State.		Private.		State.		Private.		State.		Private.					
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.		
		R a.		R a.		R a.		R a.		R a.		R a.		R a.				R a.		R a.		R a.		R a.		R a.		R a.		R a.		
Arakan	2,946	3,729 2	24,118	28,215 15	...	... ...	984	3,479 0	2,946	3,729 2	25,102	31,694 15	28,048	35,424 1	2,817	3,170 7	23,119	27,391 7	2	14 11	1,068	3,632 10	2,819	3,185 2	24,187	31,024 1	27,006	34,209 3
Assam	15,781	22,299 15	43,830	43,029 11	1	4 7	240	1,113 6	15,782	22,304 6	44,070	44,143 1	59,852	66,447 7	15,168	20,830 12	43,773	46,965 1	1	4 11	269	1,243 1	15,169	20,835 7	44,042	48,208 2	59,211	69,043 9
Bellary	5,236	5,811 6	29,405	28,504 15	1	4 9	275	519 4	5,237	5,815 15	29,680	29,024 3	34,917	34,840 2	4,619	5,150 1	28,930	29,803 0	2	10 0	304	578 7	4,621	5,160 1	29,234	30,381 8	33,855	35,541 8
Bengal	36,193	1,13,901 15	228,451	2,93,667 8	670	6,358 14	41,505	1,33,824 1	36,863	1,20,260 13	269,956	4,27,492 3	306,819	5,47,753 ...	28,991	87,600 10	222,880	2,92,527 6	592	3,918 9	44,770	1,38,418 0	29,583	91,519 3	267,650	4,30,945 6	297,233	5,22,464 9
Bombay	33,919	91,106 13	272,807	3,14,161 0	2,002	15,164 6	1,30,829	4,64,214 1	35,921	1,06,271 3	403,636	7,78,375 11	439,557	8,84,646 14	25,798	62,872 6	252,367	3,01,016 1	1,182	7,955 8	131,287	4,58,448 12	26,980	70,827 14	383,654	7,59,464 13	410,634	8,30,292 11
B. Burma	12,926	21,971 13	106,629	1,27,655 10	32	361 15	25,789	85,196 2	12,958	22,333 12	132,418	2,13,851 12	145,376	2,36,185 8	13,828	24,559 8	111,965	1,35,060 9	30	195 6	27,543	95,673 6	13,858	24,755 14	139,509	2,30,733 15	153,367	2,55,489 13
Dacca	7,680	11,301 14	30,481	35,474 11	5	35 2	137	313 13	7,685	11,337 0	30,618	35,788 8	38,303	47,125 8	5,829	8,406 2	24,371	30,235 0	...	... ...	129	316 11	5,829	8,406 2	24,500	30,652 11	30,329	39,058 13
Ganjam	9,977	10,500 6	109,424	1,00,200 6	2	6 9	1,734	3,347 9	9,979	10,505 15	111,158	1,03,547 15	121,137	1,14,054 14	8,708	8,365 3	93,318	93,348 5	1	2 12	1,624	3,215 14	8,709	8,367 15	94,942	96,594 3	103,651	104,962 2
Indore	9,122	15,676 8	45,261	46,514 1	...	... ...	92	346 13	9,122	15,676 8	45,353	46,860 14	54,475	62,537 6	7,487	13,514 14	38,518	42,173 2	...	... ...	74	245 5	7,487	13,544 14	38,592	42,418 7	46,079	55,963 5
Madras	23,742	48,862 10	133,065	1,43,441 1	1,129	4,382 3	108,043	3,77,446 11	25,171	53,244 13	241,108	5,20,887 12	265,279	5,74,132 9	19,470	36,605 0	113,556	1,30,456 1	1,414	4,276 9	100,881	3,54,893 7	20,884	40,881 9	214,437	4,85,349 8	235,321	5,26,231 1
Malabar	4,956	6,950 5	56,797	55,384 10	3	17 6	4,104	9,315 12	4,959	6,967 11	60,901	64,700 6	65,860	71,668 1	4,221	3,655 6	51,411	52,590 14	...	... ...	4,196	9,408 1	4,221	3,655 6	55,607	61,998 15	59,858	65,654 5
Nagpur	9,441	12,055 12	31,654	33,104 4	3	8 0	110	263 ...	9,444	12,063 12	31,764	33,367 7	41,208	45,431 3	8,364	10,706 7	27,026	30,316 7	2	10 3	81	209 1	8,366	10,716 10	27,107	30,525 8	35,473	41,242 2
Oudh & Rohilkhand	12,447	25,245 0	47,453	51,355 6	3	23 10	515	1,489 8	12,450	25,268 10	47,968	52,844 14	60,418	78,113 8	9,235	16,386 2	39,129	44,518 2	...	... ...	555	1,609 9	9,235	16,386 2	39,684	46,127 11	48,919	62,513 13
Punjab	61,479	1,79,445 8	113,759	1,24,057 10	633	7,003 7	1,165	3,723 0	62,112	1,86,448 15	114,924	1,27,780 10	177,036	3,14,229 9	46,892	1,21,895 7	95,695	1,05,197 15	577	6,920 1	1,001	2,910 8	47,469	1,28,865 8	95,696	1,08,108 7	144,165	2,35,973 15
Rajputana	4,157	5,080 10	12,613	13,762 0	...	... ...	49	181 7	4,157	5,080 10	12,662	13,943 7	16,819	19,034 1	4,563	5,964 2	10,069	11,897 5	...	... ...	29	81 6	4,563	5,964 2	10,098	11,978 11	14,661	17,942 3
Sind	36,964	89,709 0	79,067	72,643 12	1,304	19,122 6	44,658	2,02,622 9	38,258	1,08,831 6	123,725	2,75,265 5	161,993	3,84,097 11	20,850	41,520 4	59,982	58,884 7	1,115	13,765 1	43,805	2,18,675 2	21,965	55,285 5	103,787	2,77,559 9	125,752	3,32,844 14
Total for the year	286,966	6,63,648 9	1,364,814	15,11,172 8	6,088	52,492 14	360,229	12,88,397 7	293,054	7,16,141 7	1,725,043	27,99,569 15	2,018,097	35,15,711 6	226,840	4,71,232 11	1,236,140	14,32,482 2	4,918	37,124 7	357,616	12,89,589 4	231,758	5,08,357 2	1,593,756	27,22,071 6	1,825,514	32,30,428 8
Adjustments	...	... ...	...	—6,539 11	...	... ...	...	—11,144 7	...	... ...	...	—17,684 2	...	—17,684 2	...	... ...	...	—16,727 14	...	... ...	...	+6,367 10	...	... ...	...	—10,360 4	...	—10,360 4
Net Total	286,966	6,63,648 9	1,364,814	15,04,632 13	6,088	52,492 14	360,229	12,77,253 0	293,054	7,16,141 7	1,725,043	27,81,885 13	2,018,097	34,98,027 4	226,840	4,71,232 11	1,236,140	14,15,754 4	4,918	37,124 7	357,616	12,95,956 14	231,758	5,08,357 2	1,593,756	711 2	1,825,514	32,20,068 4

Total Paid Messages	No.	Value. R	a.
Inland*	1,651,780	21,68,281	6
Foreign { Departmental	365,410	13,28,505	3
Foreign { Railway	857	1,240	1
Total	2,018,097	34,98,027	4

Total Paid Messages.	No.	Value. R	a.
Inland†	1,462,980	18,86,986	15
Foreign { Departmental	361,724	13,31,779	2
Foreign { Railway	811	1,302	3
Total	1,825,514	32,20,068	4

* This return includes 1,002 messages on the Service of French and Portuguese Governments and of His Highness the Khan of Khelat, the value of which, viz., R4,145-5, has not been credited to Revenue.

† Includes R3,546-12, the collection of the Provincial Offices, four in Number.

APPENDIX B—*contd.*

Return of the Number and Value of Inland and Foreign Messages sent and of Foreign Messages "Received" and "Transit" during the year 1884-85, showing also the Increase and Decrease under each head on the figures for the previous year—contd.

DIVISIONS.	INCREASE.																DECREASE.															
	Inland.				Foreign.				Total.				Grand Total.		Inland.				Foreign.				Total.				Grand Total.	
	State.		Private.		State.		Private.		State.		Private.				State.		Private.		State.		Private.		State.		Private.			
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
		R a.		R a.		R a.		R a.		R a.		R a.		R a.		R a.		R a.		R a.		R a.		R a.		R a.		R a.
Arakan	129	558 11	999	824 8	...	...	...	...	129	558 11	999	824 8	1,128	1,383 3	...	...	...	...	2	14 11	84	153 10	2	14 11	84	15	86	168 5
Assam	613	1,469 3	57	...	...	...	...	...	613	1,469 3	57	...	670	1,469 3	...	...	...	...	...	0 4	29	129 11	...	... 4	29	4,065 1	29	4,065 5
Bellary	617	661 5	475	...	...	...	...	...	617	661 5	475	...	1,092	661 5	...	...	...	...	1	5 7	29	59 3	1	5 7	29	1,357 4	30	1,362 11
Bengal	7,202	25,301 5	5,571	1,140 2	78	2,440 5	...	...	7,280	28,741 10	5,571	1,140 2	12,851	29,881 12	...	...	...	...	...	...	3,2	4,593 5	...	...	3,265	4,593 5	3,265	4,593 5
Bombay	8,121	28,234 7	20,440	13,144 15	820	7,208 14	...	5,755 15	8,941	35,443 5	20,440	18,910 14	29,381	54,354 3	...	...	...	...	...	...	458	...	...	...	458	...	458	...
British Burma	...	...	...	...	2	165 9	...	...	2	165 9	...	...	2	165 9	902	2,587 11	5,337	7,404 15	...	...	1,754	9,477 4	902	2,587 11	7,091	16,882 3	7,993	19,469 14
Dacca	1,851	2,895 12	6,110	5,138 11	5	35 2	8	...	1,856	2,930 14	6,118	5,138 11	7,974	8,069 9	...	...	...	...	...	...	...	2 14	...	...	...	2 14	...	2 14
Ganjam	1,269	2,135 3	16,106	6,852 1	1	3 13	110	101 11	1,270	2,139	16,216	6,953 12	17,486	9,092 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indore	1,635	2,131 10	6,743	4,340 15	...	...	18	101 8	1,635	2,131 10	6,761	4,442 7	8,396	6,574 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	4,272	12,257 10	19,509	12,985 0	15	105 10	7,162	22,553 4	4,287	12,363 4	26,671	35,538 4	30,958	47,901 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	735	3,294 15	5,356	2,793 12	3	17 6	...	...	738	3,312 5	5,356	2,793 12	6,094	6,106 1	...	...	...	...	...	...	92	92 5	...	...	92	92 5	92	92 5
Nagpur	1,077	1,349 5	4,628	1,787 13	1	...	29	54 2	1,078	1,349 5	4,657	1,841 15	5,735	3,191 4	...	...	...	...	...	2 3	...	...	...	2 3	...	...	...	2 3
Oudh and Rohilkhand	3,212	8,858 14	8,324	7,837 4	3	23 10	...	...	3,215	8,882 8	8,324	7,837 4	11,539	16,719 12	...	...	...	...	...	...	40	120 1	...	...	40	120 1	40	120 1
Punjab	14,587	57,550 1	18,054	18,859 11	56	33 6	164	812 8	14,643	57,583 7	18,228	19,672 3	32,871	77,255 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rajputana	...	...	2,544	1,864 11	...	...	20	100 1	...	...	2,564	1,964 12	2,564	1,964 12	405	883 8	...	...	...	...	...	...	405	883 8	...	...	405	883 8
Sindh	16,114	48,188 12	19,085	13,759 5	189	5,357 5	853	...	16,303	53,546 1	19,938	13,759 5	36,241	67,305 6	...	...	...	...	...	...	...	16,052 9	...	...	...	16,052 9	...	16,052 9
Total	61,434	1,95,887 1	134,041	91,328 12	1,173	15,391 0	8,364	29,489 1	62,607	2,11,278 1	142,375	1,20,817 13	204,982	3,32,095 14	1,308	3,471 3	5,337	22,638 6	3	22 9	5,751	30,680 14	1,311	3,493 12	11,088	43,319 4	12,399	46,813 0
Adjustments	...	...	...	...	...	...	...	—11,144 7	...	...	...	—11,144 7	...	—11,144 7	...	...	...	—10,188 3	...	...	...	+6,367 10	...	...	...	—3,820 9	...	—3,820 9
Net Total	61,434	1,95,887 1	154,011	91,328 12	1,173	15,391 0	8,364	18,344 10	62,607	2,11,278 1	142,375	1,09,673 6	204,982	3,20,951 7	1,308	3,471 3	5,337	2,450 3	3	22 9	5,751	37,048 8	1,311	3,493 12	11,088	39,498 11	12,399	42,992 7
Net Increase and Decrease on the previous year	60,126	1,92,415 14	128,674	88,878 9	1,170	15,368 7	2,613	...	61,296	2,07,784 5	131,287	70,174 11	192,583	2,77,959 0	...	...	...	...	...	...	...	18,793 14	...	...	...	...	...	...

Note.—This Return does not include Collections other than those belonging to the Government of India.

APPENDIX B—*concld.*

Abstract of Foreign Traffic for the year 1884-85.

CLASS OF MESSAGES.	ROUTE. West. Via Teheran. No.	Indian Value. R	a.	Via Turkey. No.	Indian Value R	a.	Persian Gulf. No.	Indian Value. R	a.	Via Suez. No.	Indian Value. R	a.	East. Via Amur. No.	Indian Value. R	a.	Via Madras. No.	Indian Value. R	a.	Rangoon. No.	Indian Value. R	a.	Tavoy. No.	Indian Value. R	a.	Ceylon. No.	Indian Value. R	a.	Native Burma. No.	Indian Value. R	a.	TOTAL. No.	Indian Value. R	a.
INDIAN.																																	
Sent	40,429	1,52,914	14	1,057	3,458	15	623	4,736	4	39,893	1,24,182	8	120	343	6	3,939	11,958	7	6,458	20,024	7	9	51	6	21,586	39,745	2	4,899	6,600	14	119,013	364,016	3
Received	26,138	1,32,958	13	1,218	4,355	0	529	1,976	12	45,963	1,70,054	0	126	285	11	11,758	28,063	6	6,884	20,051	6	1	1	9	14,613	27,922	12	...	...	...	107,230	385,669	5
TOTAL	66,567	2,85,873	11	2,275	7,813	15	1,152	6,713	0	85,856	2,94,236	8	246	629	1	15,697	40,021	13	13,342	40,075	13	10	52	15	36,199	67,667	14	4,899	6,600	14	226,243	749,685	8
TRANSIT.																																	
From East to West—																																	
Received. *Vid* Madras	2,555	23,766	3	43	126	6	48	121	4	58,126	2,47,066	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60,772	2,71,080	1
Vid Rangoon	513	2,699	0	2	6	6	1	3	0	6,621	26,944	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,137	29,652	13
Vid Laingha	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vid Tavoy	...	...	...	...	...	...	...	...	...	30	133	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30	82	14
From Ceylon	876	3,661	7	16	37	9	4	25	1	4,995	13,701	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,891	17,425	2
From West to East—																																	
Sent. *Vid* Madras	10,641	56,458	9	1,025	3,493	2	7	43	10	42,757	1,69,211	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54,430	2,29,205	13
Vid Rangoon	964	3,092	4	62	127	11	...	...	...	4,395	16,610	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,421	19,829	15
Vid Laingha	1	1	12	1	1	6	...	...	...	48	326	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50	329	6
Vid Tavoy	...	...	...	...	...	...	...	...	...	2	4	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	4	14
To Ceylon	1,279	5,715	14	58	142	3	...	...	...	3,058	10,438	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,395	16,296	8
From West to West—																																	
Received *vid* Bombay	...	...	...	13	51	10	58	301	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71	352	14
Sent *vid* Bombay	3	8	4	3	9	0	35	149	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41	166	14
From East to East—																																	
From Ceylon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	839	3,076	11	78	204	10	...	...	...	...	...	...	...	...	...	917	3,281	5
Vid Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	824	2,995	6
Vid Rangoon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	824	2,995	6	6	45	8	66	308	12
Vid Amur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27	140	4	...	...	...	...	...	...	60	263	4	...	...	...	27	140	4
TOTAL	16,832	95,403	5	1,223	3,995	5	153	643	13	120,032	4,84,436	11	...	...	...	866	3,216	15	78	204	10	...	...	...	884	3,258	10	6	45	8	140,074	5,91,204	13

	No.	Indian Value. R	a.
GRAND TOTAL	366,317	13,40,890	5
ADJUSTMENTS	...	—11,144	7
NET TOTAL	366,317	13,29,745	14

Abstract of Foreign Traffic with India by the Indo-European and Red Sea Routes for the year 1884-85.

ROUTE.		Number of Messages by each Route (exclusive of Transit). To India.	From India.	Total.	Percentage Number. To India.	From India.	Total.
Indo-European	*Vid* Teheran	26,138	40,429	66,567	35·39	49·30	42·71
	Vid Turkey	1,218	1,057	2,275	1·65	1·29	1·46
	Persian Gulf, *vid* Karachi	529	623	1,152	0·72	0·76	0·74
Red Sea	*Vid* Suez	45,963	39,893	85,856	62·24	48·65	55·09
	TOTAL	73,848	82,002	155,850	100·00	100·00	100·00

APPENDIX F.

Synopsis of Complaints in which this Department is concerned for the year 1884-85.

Nature of Complaints.	Number of Complaints received.				Number disposed of. Admitted.				Rejected. Being groundless.			Rejected. Not investigated for want of documents.			Total rejected.	Number of paid messages.			Percentage of messages which formed the subject of complaints.			
	Inland.	Railway.	Foreign.	Total received.	Inland.	Railway.	Foreign.	Total admitted.	Inland.	Railway.	Foreign.	Inland.	Railway.	Foreign.		Inland.	Railway	Foreign.	Inland.	Railway.	Foreign.	Total.
Non-delivery	198	30	63	300	98	23	49	170	97	13	14	3	3	...	130	...	...	...	·013	·012	·017	·013
	265	48	90	403	143	31	68	242	118	17	21	5	...	...	161	...	...	...	·020	·017	·025	·020
Delay	89	23	13	125	67	19	11	97	22	5	1	...	...	...	28	15,19,150*	3,17,591†	3,66,317	·005	·007	·003	·006
	142	22	6	170	92	16	6	114	45	7	1	3	...	...	56	13,38,606	2,75,654	3,62,534	·010	·008	·001	·008
Error	107	27	24	158	97	27	21	145	9	...	3	1	...	...	13	...	...	...	·007	·009	·007	·007
	139	24	29	192	111	23	28	162	23	1	3	3	...	...	30	...	...	...	·010	·008	·008	·010
Miscellaneous	24	4	10	38	17	2	1	20	7	2	9	...	...	...	18	...	...	...	·001	·001	·003	·002
	27	5	5	37	11	3	3	17	16	2	2	...	...	...	20	...	...	...	·002	·002	·001	·002
Total	418	93	110	621	279	71	82	432	135	20	27	4	3	...	189	...	...	...	·027	·029	·030	·028
	573	99	130	802	357	73	105	535	202	27	27	11	...	...	267	...	...	...	·042	·035	·035	·040

Increase of traffic { Departmental . . . . . 13·50 per cent.; Railway . . . . . 15·21 ,,; Foreign . . . . . 1·04 ,,; Nett . . . . . 11·46 ,,

Decrease in the number of admitted complaints { Departmental . . . 21·84 per cent.; Railway . . . 2·73 ,,; Foreign . . . 21·90 ,,; Nett . . . 19·25 ,,

* Exclusive of 132,330 messages booked by Departmental and Combined offices for Railways which are included in the number under head "Railway," but shown under head "Inland" in the printed Collection Return for 1884-85.
† Includes 132,330 messages transferred to Railways.
185,261 ,, ,, by ,,*

The figures in antique are those for the last year.

Synopsis of Complaints in which other Telegraph Administrations are concerned for the year 1884-85.

Nature of Complaints.	Number of Complaints received.			Transferred to other Telegraph Administrations. Disposed of. Admitted.			Rejected. Being groundless.		Rejected. On technical grounds.		Total rejected.	Transferred not yet disposed of.		Not transferred to other Telegraph Administrations. Not being supported by prescribed documents.		Transfer forbidden by convention.		Number of paid messages.			Percentage of messages which formed the subject of complaints.		
	Railway.	Foreign.	Total received.	Railway.	Foreign.	Total admitted.	Railway.	Foreign.	Railway.	Foreign.		Railway.	Foreign.	Railway.	Foreign.	Railway.	Foreign.	Railway.	Foreign.	Total.	Railway.	Foreign.	Total.
Non-delivery	135	116	251	78	51	129	44	41	12	...	97	1	7	...	6	...	11	...	...	...	·012	·032	·037
	72	115	187	34	54	88	31	40	6	...	77	...	11	1	4	...	6	...	...	...	·026	·032	·029
Delay	79	39	118	60	16	76	11	8	8	...	27	...	...	...	...	...	15	...	...	...	·025	·010	·017
	65	16	81	31	10	41	15	2	17	...	34	1	...	1	1	...	3	...	...	...	·024	·004	·013
Error	60	61	121	49	23	72	7	9	4	...	20	...	...	...	1	...	28	3,17,591	3,66,317	6,83,908	·019	·017	·017
	48	81	129	40	8	48	5	7	3	1	16	...	...	...	1	...	64	2,75,654	3,62,534	6,38,188	·017	·022	·020
Miscellaneous	10	8	18	6	7	13	3	1	1	...	5	...	...	...	...	...	...	...	...	...	·003	·002	·003
	19	16	35	13	15	28	3	...	3	...	6	...	1	...	...	...	...	...	...	...	·007	·004	·005
Total for the year	284	224	508	193	97	290	65	59	25	...	149	1	7	...	7	...	54	...	...	...	·089	·061	·074
	204	228	432	118	87	205	54	49	20	1	133	1	12	2	6	...	73	...	...	...	·074	·062	·067
Balance from last year	1	13	14	1	6	7	...	7	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...
	...	14	14	...	9	9	...	4	...	...	4	...	1	...	...	...	...	...	...	...	...	...	...
Total	285	237	522	194	103	297	65	66	25	...	156	1	7	...	7	...	54	...	...	...	·089	·065	·076
	264	242	446	118	96	214	54	53	29	1	137	1	13	2	6	...	73	...	...	...	·074	0·66	·069

The figures in antique are those for the last year.

Increase in the number of admitted complaints { Railway . . . . . 63·55 per cent.; Foreign . . . . . 11·49 ,,; Nett . . . . . 41·40 ,,

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 22nd January, 1886.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B., G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
The Hon'ble C. P. Ilbert, C.S.I., C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
The Hon'ble H. J. Reynolds, C.S.I.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St.A. Goodrich.
The Hon'ble J. W. Quinton.
The Hon'ble R. Steel.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.

LICENSE-TAX AMENDMENT BILL.

The Hon'ble SIR A. COLVIN presented the Report of the Select Committee on the Bill for imposing a tax on income derived from sources other than agriculture. He said:—"I wish to ask to be allowed to explain in a few words the object we had in view in directing the Select Committee to report in the brief time prescribed for it. Previous experience has shown that it is very necessary that a Bill of this nature should be passed into law in time to enable the Local Governments to take measures for the preparation of schedules of assessment and to commence the other necessary inquiries before the beginning of the financial year in which the Act is to be brought into operation; as well as to allow of this Government preparing the rules which have to be drawn up under the Bill, when made law. Hitherto, owing to neglect of this precaution and to consequent delay in the time of passing the Act, there has arisen considerable inconvenience, and it has always been pressed upon the attention of the Government of India that whenever occasion arose for introducing an Income-tax Act the Local Governments should have ample time given to them, in the interests of the persons assessed, as well as in the interests of the administration, to make all necessary preliminary arrangements in connection with it.

"I may also add that on previous occasions the procedure now followed in regard to the passing of this measure has invariably been adopted, and that Bills of this nature have been passed through the Council with the least possible delay."

NORTHERN INDIA FERRIES ACT, 1878, AMENDMENT BILL.

The Hon'ble MR. HOPE presented the Report of the Select Committee on the Bill to amend the Northern India Ferries Act, 1878.

INDIAN CONTRACT ACT, 1872, AMENDMENT BILL.

The Hon'ble MR. ILBERT presented the Report of the Select Committee on the Bill to amend section 265 of the Indian Contract Act, 1872.

MIRZAPUR STONE MAHÁL BILL.

The Hon'ble MR. ILBERT also presented the Report of the Select Committee on the Bill to declare and amend the law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces.

The Council adjourned to Friday, the 29th January, 1886.

FORT WILLIAM;
The 26th January, 1886.

S. HARVEY JAMES,
Officiating Secy. to the Govt. of India,
Legislative Department.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

GENERAL RULES FOR WORKING THE SOUTHERN MAHRATTA, BENGAL AND NORTH-WESTERN, AND BENGAL CENTRAL RAILWAYS.

No. 88 R. T., dated Fort William, 21st January 1886.

Read RESOLUTION—By the Government of India, Public Works Department.

Read again—

Section 8 of Act IV (the Indian Railway Act) of 1879.

Public Works Department Notification No. 299, dated 13th September 1880, publishing the General Rules for all Railways in India, with Public Works Department Circular No. 17 Railway, dated 21st August 1880.

Bombay Government letter No. 2264, dated the 22nd September 1885.

Public Works Department letter to the Government of Bombay, No. 993 R. T., dated the 28th October 1885.

Public Works Department letter to the Director General of Railways, No. 1006 R. T., dated the 30th October 1885.

Read also—

Bombay Government letter No. 2856, dated the 7th December 1885, and enclosure.

Director General of Railways' letter No. 970 T., dated the 17th December 1885, and enclosures.

1. OBSERVATIONS.—In accordance with the provisions of Section 8 of the Indian Railway Act, IV of 1879, the Southern Mahratta, the Bengal and North-Western, and the Bengal Central Railway Companies have framed sets of the approval and to be adopted on their respective lines, and now submit them for Governor General in Council.

2. In each case the [illegible] have [illegible]ted, without deviation in any particular, the General Rules which have been approved by the Governor General in Council and published in the *Gazette of India*, dated 18th September 1880, and now in force on all Railways in India which were opened to traffic prior to the 1st October 1880.

RESOLUTION.—With the exception of Rules 385, 386 and 387, which refer to the working of a single line of railway on the system termed "Train Despatching" in Rule 3 of the said Rules, the Governor General in Council is pleased to sanction with immediate effect the General Rules now submitted by the Southern Mahratta, Bengal and North-Western, and Bengal Central Railway Companies under the conditions of Section 8 of the Indian Railway Act of 1879 for regulating the travelling upon, and the use, working and management of the railways respectively directed by those Companies.

ORDER.—Ordered, that this Resolution be communicated to the Government of Bombay, and to the Director General of Railways for communication to the Railway Companies concerned for information and guidance.

Ordered also, that the Rules, which have already been published in the *Gazette of India*, be further notified to the railway servants and the public by a copy thereof and of this Resolution being kept open to inspection without any payment in the office of the Station-master of every station on each of the said railways.

Ordered also, that this Resolution be published in the *Gazette of India*.

W. S. TREVOR, *Colonel, R.E.*,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXIX OF 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 3rd Jan. 1885. Total.	Receipts for week ending 3rd Jan. 1885. Per mile open.	Total mean length open.	Receipts for week ending 2nd Jan. 1886. Total.	Receipts for week ending 2nd Jan. 1886. Per mile open.	Total receipts from 1st April 1884 to 3rd Jan. 1885. Total.	Total receipts from 1st April 1884 to 3rd Jan. 1885. Per mile open per week.	Total receipts from 1st April 1885 to 2nd Jan. 1886. Total.	Total receipts from 1st April 1885 to 2nd Jan. 1886. Per mile open per week	Total Increase in 1885-86.	Total Decrease in 1885-86.
	Guaranteed.		R	R		R	R	R	R	R	R	R	R
First 9 days of Jan. 1886	Oudh and Rohilkhand	594	94,847	160	680	94,509	139	37,95,411	169	41,72,090	173	3,76,679	...
Last 12 days of Dec. 1885	Sind, Punjab and Delhi	704	(a) 1,44,367	205	704	(b)1,89,165	269	(c)81,44,257	287	(d)1,02,61,758	371	21,17,501	...
9th Jan. 1886	Madras	861	1,42,018	165	861	1,38,390	161	53,44,751	156	57,07,602	167	3,62,851	...
9th ditto	South Indian	654	78,152	119	654	94,554	145	32,20,969	124	34,29,954	132	2,08,985	...
16th ditto	Great Indian Peninsula	1,504	6,53,750	435	1,504	7,13,844	475	2,47,06,904	414	2,58,95,145	435	11,88,241	...
2nd ditto	Bombay, Baroda and Central India	461	2,56,521	556	461	2,23,679	485	85,96,463	470	95,07,055	521	9,10,592	...
	TOTAL	4,778	13,69,655	287	4,864	14,54,141	299	5,38,08,755	283	5,89,73,604	312	51,64,849	...
	State.												
16th Jan. 1886	East Indian	1,509	8,15,992	541	1,515	8,78,827	580	3,13,35,959	523	3,48,54,684	582	35,18,725	...
First 9 days of Jan. 1886	Eastern Bengal	233	1,02,703	441	233	1,15,730	497	42,97,983	465	33,68,299	365	...	9,29,684
30th Jan. 1886	Nalhati	27	1,202	45	27	1,329	49	58,602	55	58,107	55	...	495
First 9 days of Jan. 1886	Northern Bengal	249	54,612	219	249	63,130	254	16,95,550	172	16,78,521	170	17,029	...
Ditto	Kaunia-Dharla	37	3,265	88	37	2,523	68	1,11,323	76	94,455	64	...	16,868
16th Jan. 1886	Tirhoot	226	20,005	89	226	21,055	93	9,39,069	116	9,43,552	106	4,483	...
16th Ditto	Patna-Gya	57	8,962	157	57	8,522	150	3,97,319	176	3,70,516	166	...	26,803
Last 5 days of Dec. 1885	Cawnpore-Achnera	240	(a) 10,540	44	253	(b)31,272	123	(c)7,14,620	76	(d)6,66,269	67	...	48,351
16th Jan. 1886	Dildarnagar-Ghazipur	12	850	71	12	749	62	35,507	74	34,646	73	...	861
16th ditto	Rajputana-Malwa (e)	1,411	2,93,958	208	1,411	3,75,000	266	98,52,927	192	1,21,30,315	217	22,77,388	...
First 9 days of Jan. 1886	Wardha Coal	45	16,223	361	45	14,388	320	4,59,607	257	4,14,838	233	...	44,769
Ditto	Nagpur and Chhattisgarh	149	25,714	173	149	26,877	180	8,99,314	152	9,22,077	156	22,763	...
First 2 days of Jan. 1886	British Burma	254	32,243	127	327	31,189	95	14,48,062	153	13,55,904	114	...	92,158
16th Jan. 1886	Sindia	75	9,298	124	75	6,687	89	2,69,564	90	2,66,547	90	...	3,017
First 12 days of Dec. 1885	Punjab Northern	447	(a) 39,684	89	447	(b)49,068	110	(c)24,46,693	139	(d)27,82,949	158	3,36,256	...
First 5 days of Dec. 1885	Indus Valley	660	(a) 74,606	113	660	(b)1,13,800	172	(c)58,50,931	225	(d)86,18,609	333	27,67,678	...
First 12 days of Dec. 1885	Amritsar-Pathankot	66	(a) 2,200	33	66	(b)3,922	59	(c)1,62,201	67	(d)2,20,236	85	58,035	...
First 9 days of Jan. 1886	Bareilly-Pilibhit	36	3,185	88	36	1,769	48	(j)7,740	18	55,955	39	48,215	...
Ditto	Narainganj-Dacca-Mymensingh	10	(f) 792	79	86	3,064	36	(f)792	79	74,238	36	73,446	...
5th Dec. 1885	Jorhat	...	...	...	...	(g)	...	...	...	(h)27,447	29	27,447	...
	TOTAL	4,234	7,00,042	166	4,396	8,70,074	237	2,96,47,804	187	3,40,83,480	197	44,35,676	...
GRAND TOTAL (GUARANTEED AND STATE)		10,521	28,85,689	274	10,775	32,03,042	205	11,47,92,518	281	12,79,11,768	302	1,31,19,250	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	6,02,39,374	149	6,98,31,826	166	...	...
NET RECEIPTS		...	...	...	...	...	...	5,45,53,144	132	5,80,79,942	136	35,26,798	...
	Assisted Companies.												
First 9 days of Jan. 1886	Bengal Central	126	7,869	62	126	17,348	138	3,89,076	78	3,93,052	79	3,976	...
Ditto	Rohilkhand and Kumaon	67	7,675	114	67	3,235	49	(j)37,450	47	1,81,134	69	1,43,684	...
First 2 days of Jan. 1886	Assam	70	2,842	40	78	6,583	84	1,70,283	62	1,99,030	64	28,747	...
30th Jan. 1886	Southern Mahratta	214	15,858	74	315	22,706	72	2,16,456	40	7,34,629	66	5,18,173	...
First 9 days of Jan. 1886	Bengal and North-Western	75	3,674	48	303	26,523	88	(k)69,433	25	9,87,273	83	9,17,840	...
16th Jan. 1886	Tarakessur	22	(f) 2,039	93	22	4,438	202	(f) 2,039	93	1,85,802	214	1,83,763	...
	TOTAL	574	39,957	70	911	80,893	89	8,84,737	51	26,80,920	76	17,96,183	...
	Native States.												
First 9 days of Jan. 1886	Bhavnagar-Gondal	193	17,885	93	193	16,716	87	8,52,525	111	6,98,806	92	...	1,53,719
16th Jan. 1886	Jodhpore	44	1,896	43	64	2,830	44	48,686	33	1,30,696	52	82,010	...
First 9 days of Jan. 1886	Nizam's	121	17,159	142	121	21,816	180	7,37,576	153	8,71,150	181	1,33,574	...
First 2 days of Jan. 1886	Mysore	140	7,770	55	140	7,054	50	2,88,114	65	3,36,154	61	48,040	...
Last 12 days of Dec. 1885	Rajpura-Patiala	16	(a) 423	26	16	(b)1,090	68	(l)5,116	26	(d)34,957	55	29,841	...
	TOTAL	514	45,133	88	534	49,506	93	19,32,017	100	20,71,763	98	1,39,746	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*," audited figures have been availed of as far as possible.

(a) Receipts for last 4 days of December 1884.
(b) Receipts for last 5 days of December 1885.
(c) Total receipts from 1st April to 31st December 1884.
(d) Total receipts from 1st April to 31st December 1885.
(e) Including Rewari-Ferozepore State Railway.
(f) Receipts for first 3 days of January 1885.
(g) Return not received.
(h) Total receipts from 1st April to 26th December 1885.
(j) Total receipts from 12th October 1884 to 3rd January 1885.
(k) Total receipts from 2nd April 1884 to 3rd January 1885.
(l) Total receipts from 1st November 1884 to 3rd January 1885.

FORT WILLIAM,
The 28th January 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

GOVERNMENT

DEPARTMENT OF FIN

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

QUANTITIES PER RUPEE

Provinces.	Districts.	Wheat.			Barley.			Rice (best sort).			Rice (common).			Great Millet (Cholum, Jowar), *Holcus Sorghum*.			Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*.		
		Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras.	Ganjam	14 11	14 11	12 8	...	...	...	13 0	13 0	14 10	13 13	13 13	15 8	..	...	...	...	...	...
	Vizagapatam	16 0	17 0	18 0	...	...	...	9 0	8 6	10 2	10 3	10 11	12 6	21 10	16 3	22 10	23 13	24 11	22 11
	Godavery	14 6	14 6	16 3	...	...	...	11 14	10 14	11 14	14 0	14 0	15 3	23 0	21 2	23 0	...	...	...
	Kistna	8 13	8 13	14 3	...	...	...	11 14	11 14	13 8	13 0	13 0	14 11	17 3	17 3	19 13	...	...	...
	Nellore	11 3	11 3	17 2	...	...	...	12 6	12 6	13 14	15 8	15 8	14 8	21 10	21 10	23 0	22 3	22 3	24 6
	Cuddapah	13 3	13 3	10 5	...	...	...	10 11	11 8	12 0	12 0	13 5	14 2	22 14	23 11	20 8	27 8	28 5	21 11
	Anantapur	11 8	11 8	11 8	...	...	...	10 11	10 11	...	11 14	11 14	10 13	30 14	30 14	20 10	28 3	28 3	20 11
	Bellary	16 5	16 5	15 6	...	...	...	11 13	11 13	11 13	13 0	13 0	13 0	25 11	26 13	19 10	25 6	25 6	16 14
	Kurnool	12 11	12 11	12 6	...	...	...	11 6	11 6	11 0	12 2	12 2	11 6	26 11	27 6	20 8	24 2	23 11	17 8
	Madras	11 5	11 0	10 10	...	...	...	11 2	11 3	12 0	12 5	12 6	13 3	17 5	17 5	23 0	21 13	21 13	23 13
	Chingleput	...	...	...	...	...	...	12 0	12 0	12 0	13 3	14 0	13 10	...	...	...	...	...	2. 2
	North Arcot	9 11	9 11	9 5	...	...	...	12 8	12 2	13 2	15 0	15 0	15 0	...	...	29 2	...	...	26 6
	South Arcot	8 10	9 6	8 2	...	...	...	11 11	12 3	10 6	12 11	13 2	10 14	...	...	...	29 10	30 13	20 6
	Tanjore	9 14	9 8	9 3	...	...	...	12 0	12 0	10 6	15 14	15 6	13 6	26 3	26 3	19 0	24 10	27 3	21 0
	Trichinopoly	9 3	9 3	8 14	...	...	...	11 14	11 8	10 2	12 11	12 5	11 3	...	19 10	...	20 5	20 5	17 13
	Madura	9 11	9 11	9 6	...	...	...	11 13	11 13	10 2	12 3	12 3	10 10	24 5	24 5	21 2	21 5	21 5	23 8
	Tinnevelly	8 8	8 8	9 10	...	...	...	10 11	10 5	9 8	13 10	13 3	11 3	...	...	19 13	...	...	18 13
	Coimbatore	12 5	12 5	10 11	...	...	...	12 10	11 11	13 0	13 10	12 11	13 10	20 14	20 14	17 6	22 5	22 5	25 6
	Nilgiris	7 13	7 13	8 8	...	...	...	9 10	9 10	9 10	10 6	10 6	10 6	15 6	15 6	13 14	16 13	16 13	14 0
	Salem	10 3	9 5	9 5	...	...	...	11 3	11 3	12 2	12 3	12 13	13 3	20 14	21 13	21 13	21 5	20 8	22 2
	South Canara	9 11	9 11	11 3	...	...	...	9 6	9 6	9 14	12 8	13 8	13 3	...	...	...	...	...	...
	Malabar	10 2	9 11	9 0	...	...	...	12 8	12 8	13 0	13 0	13 0	13 13	...	...	...	...	...	...
Bombay.	Bombay	10 9	10 9	12 0	18 2	19 1	18 0	6 15	6 15	7 8	10 4	10 13	11 7	16 6	17 14	16 3	14 10	14 3	13 1
	Ahmedabad	16 0	16 0	17 0	22 8	23 8	24 0	6 8	6 8	6 8	10 8	10 8	11 8	19 8	19 8	22 0	17 0	17 0	21 8
	Kaira	14 12	14 8	13 4	...	...	32 0	8 0	8 4	8 4	11 8	11 8	13 4	17 8	17 0	22 12	16 0	16 0	18 11
	Surat	14 14	14 14	14 10	20 0	20 0	12 8	7 5	7 5	7 5	8 3	8 3	8 3	17 12	17 12	14 3	13 13	13 13	13 10
	Broach	16 0	16 0	12 0	...	...	...	8 0	8 0	9 12	11 0	11 0	12 12	15 8	15 8	16 0	15 8	15 0	13 12
	Tanna (Salsette)	10 5	10 5	11 9	9 10	9 10	...	8 3	8 3	9 0	10 0	10 0	10 9	12 0	12 0	13 13	15 0	15 0	16 10
	Colába (Alibag)	8 8	8 8	9 0	...	...	...	6 0	6 0	6 0	10 8	10 8	10 8	...	...	...	...	...	...
	Khandesh (Dhulia)	16 4	16 4	23 8	...	...	...	7 4	7 4	7 4	9 4	9 4	11 0	27 4	27 4	23. 8	17 10	21 4	20 8
	Násik	17 8	17 8	16 15	...	...	...	10 6	10 6	8 7	12 0	12 0	11 15	...	...	...	17 0	17 0	22 10
	Ahmednagar	15 10	15 11	16 6	...	...	...	8 4	8 4	8 8	9 4	9 5	10 14	21 13	22 2	19 3	17 5	17 12	18 0
	Poona	13 13	13 13	14 15	9 4	9 4	9 4	9 13	9 13	10 7	10 7	10 7	11 0	19 13	19 13	17 6	16 2	16 2	16 2
	Sholápur	14 8	14 8	14 4	...	...	...	10 15	10 15	9 8	11 13	11 13	10 6	24 2	22 12	13 13	22 1	20 11	15 10
	Bijápur (Bijápur)	14 7	14 13	14 1	...	...	9 15	6 1	6 1	9 13	8 12	8 12	10 5	17 9	20 1	13 8	21 1	23 3	13 11
	Satara	10 11	12 1	13 6	...	...	...	8 4	8 4	9 9	9 5	9 5	11 7	14 10	14 10	14 10	14 4	14 4	14 4
	Belgaum	16 8	16 0	15 8	11 8	11 8	10 8	12 8	12 0	12 0	13 0	12 8	13 0	21 0	22 0	14 6	23 0	23 0	14 14
	Dharwar (Hubli)	17 0	19 0	15 0	...	...	...	10 0	10 0	11 0	11 0	11 0	11 0	23 0	25 0	17 0	21 0	21 0	15 0
	Ratnágiri	11 3	8 9	11 3	...	...	...	...	12 2	10 0	12 0	13 7	12 0	16 4	15 10	16 13	...	14 11	12 4
	Kanara (Karwar)	12 8	12 8	14 8	...	...	...	7 0	7 8	...	13 0	12 0	...	18 0	18 0	16 0	13 0	13 0	12 0
	Pánch Maháls (Godhra)	12 0	12 0	14 8	...	...	...	9 8	9 8	10 0	0 10	11 6	11 6	24 0	24 0	26 10	16 0	10 0	17 12
	Aden	8 0	8 0	8 0	...	...	...	6 3	6 3	5 10	7 0	7 0	6 3	10 3	10 3	9 5	11 3	11 3	8 0
	Asirgarh	16 8	16 8	20 0	...	...	...	11 0	11 0	11 0	12 0	12 0	14 0	24 0	24 0	30 0	25 0	25 0	28 0
	Baroda	12 13	11 7	12 13	13 11	13 2	17 8	6 14	6 14	7 9	9 2	9 2	10 8	18 0	18 0	17 8	14 12	14 14	15 12
	Disa	16 14	16 14	17 12	...	...	...	7 2	7 2	6 10	9 0	9 0	9 3	20 0	20 0	19 0	21 4	21 6	19 4
	Nimach	19 12	19 8	27 0	32 0	30 0	42 0	8 0	8 0	9 0	9 0	10 0	10 0	26 8	28 0	34 0	18 0	18 0	23 0
	Nasirabad	22 8	22 0	22 8	35 0	35 0	31 5	7 0	7 0	6 0	8 0	8 0	7 0	32 0	32 0	29 0	23 0	22 0	22 0
	Rajkot	17 0	17 0	19 14	...	...	...	6 0	6 0	6 6	9 8	9 8	8 0	19 8	19 8	25 8	17 0	17 0	18 10
	Upper Sindh Frontier	15 0	15 0	15 0	23 8	24 8	22 12	10 0	10 0	10 0	11 4	11 4	11 4	22 12	24 8	25 8	23 8	24 8	23 8
	Karachi	14 3	13 13	14 10	21 0	18 0	22 0	8 0	8 0	8 0	14 0	13 0	14 0	20 0	19 0	22 0	16 0	15 0	16 0
	Haidarabad (Gidu Bunder)	14 4	14 4	15 0	21 8	20 8	22 0	9 8	9 8	9 0	12 0	13 0	14 0	21 8	20 0	23 0	19 8	18 8	20 0
	Shikarpur	13 8	13 8	15 8	22 0	23 8	22 0	9 12	10 8	11 0	12 0	12 0	13 0	19 8	19 8	19 8	22 0	22 8	23 0
	Sukkur	15 0	16 0	17 0	25 0	27 0	26 0	11 0	12 0	10 0	15 0	16 0	13 0	22 0	22 0	24 0	21 0	22 0	22 0
	Thar & Parkar (Umarkot)	13 5	13 0	16 0	...	...	...	...	...	...	16 0	16 0	14 0	...	...	...	16 12	16 4	20 0
	Western Districts.																		
Bengal.	Burdwan	15 0	16 0	16 0	...	13 8	35 0	11 4	11 12	11 8	16 8	20 0	16 15	...	...	...	...	...	...
	Bancoorah	16 0	16 0	15 8	18 0	8 0	16 0	18 0	18 8	15 0	21 4	22 8	17 0	...	...	...	...	...	...
	Beerbhoom	5 0	15 0	16 0	..	...	...	13 8	13 8	13 0	18 0	20 0	17 4	...	...	...	...	...	...
	Midnapore	2 0	12 0	14 0	..	...	20 0	19 0	16 0	14 0	21 0	22 8	20 0	...	.	...	...	...	...
	Hooghly	6 0	16 0	17 0	...	...	...	10 0	10 0	9 0	13 0	13 0	14 0	...	...	...	...	...	...
	Howrah	5 0	15 4	15 8	...	...	...	9 0	9 0	11 0	13 4	13 4	14 8	...	...	...	...	...	...

a In sub-divisions retail prices of salt per rupee were:—Culna and Cutwa 14 seers, and Raneegunge 13-5 seers.
b In Bishenpore retail price of salt 13 seers per rupee.
c In Rampore Hât retail price of salt 13 seers per rupee.

OF INDIA.

ANCE AND COMMERCE.

INDIA FOR THE 2nd HALF OF DECEMBER 1885.

IN SEERS OF 80 TOLAHS.																		AVERAGE WAGES PER MONTH.		
Lesser Millets, Ragi, &c. (Kavaru, Veragu, Sawee, Cheena, Coraloo, Murhwa, Nuglee), *Panicum Maliaceum, &c.*			Gram.			Firewood.			Salt.											
									Wholesale.			Retail.							
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.				Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter, or Blacksmith.
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.				R a. p.	R a. p.	R a. p.
20 8	23 6	29 5	20 0	20 0	33 5	215 13	215 13	215 13	...	...	...	13 13	13 13	13 13				3 8 0	6 0 0	12 0 0
22 3	21 3	25 3	25 11	22 3	31 10	93 5	93 5	93 5	15 3	15 3	14 0	14 0	14 0	12 14				...	...	...
27 5	25 8	32 13	18 14	21 0	33 10	194 6	194 6	145 13	13 8	13 8	15 10	13 8	13 8	15 10				...	...	...
25 0	25 0	29 6	17 11	17 11	32 8	145 13	145 13	145 13	15 11	15 11	15 11	14 10	14 10	14 10				6 0 0	7 0 0	15 0 0
25 0	25 0	25 8	21 8	21 8	22 10	93 5	93 5	93 5	14 13	15 6	14 13	14 13	14 13	14 13				5 0 0	5 0 0	13 12 0
27 11	28 8	27 11	20 10	20 10	24 2	194 6	194 6	194 6	16 10	16 10	17 2	16 3	16 3	16 10				...	...	...
28 2	28 2	22 5	23 8	23 8	24 10	...	...	...	14 5	14 5	14 10	14 5	14 5	14 5				4 6 2	4 8 9	14 2 11
33 0	33 0	23 5	20 3	20 3	20 3	82 10	94 13	94 13	15 8	15 8	15 3	14 14	14 14	14 14				4 0 0	4 10 2	13 13 1
...	...	...	20 3	21 0	22 14	139 0	139 0	139 0	14 6	14 6	14 13	14 0	14 0	14 6				4 11 0	4 11 0	18 12 0
24 5	24 5	28 2	17 8	17 14	25 0	85 0	85 0	79 0	15 13	15 6	16 14	15 0	14 10	16 8				...	...	...
24 11	24 11	26 11	17 8	17 3	23 6	97 3	97 3	92 5	15 2	15 2	17 6	14 11	14 11	17 0				4 8 0	6 0 0	14 5 4
30 5	29 14	29 2	18 11	16 11	23 10	140 0	140 0	140 0	15 6	15 6	15 6	14 13	14 13	14 5				5 0 0	8 0 0	15 0 0
29 13	35 0	21 14	19 11	18 5	21 8	201 11	209 0	201 11	16 3	18 6	17 8	15 11	18 0	17 2				5 10 0	5 0 0	13 2 0
30 3	29 6	21 14	20 2	20 2	24 8	170 2	170 2	170 2	15 10	16 10	14 11	15 3	15 10	14 5				2 15 3	4 0 0	11 10 0
26 3	26 3	21 0	20 13	21 10	24 10	97 3	97 3	97 3	17 0	17 0	17 0	16 3	16 3	16 3				...	...	...
25 10	24 13	24 13	24 0	24 0	21 6	116 10	116 10	106 14	16 6	16 6	16 6	15 14	15 14	15 14				4 0 0	7 8 0	20 0 0
...	...	20 11	19 13	19 13	21 0	70 0	70 0	70 0	16 2	16 2	17 6	15 11	15 11	17 0				...	...	...
23 0	23 0	24 10	21 13	21 13	26 10	121 8	121 8	97 3	14 2	14 2	15 2	13 10	13 10	14 10				7 8 0	7 8 0	18 12 0
17 5	17 5	18 0	16 10	16 10	16 10	161 13	161 13	161 13	12 10	12 10	13 0	11 0	11 0	12 0				7 10 0	7 10 0	22 6 8
25 10	27 6	25 10	21 11	21 11	29 8	233 5	233 5	155 8	16 14	16 14	18 0	15 11	15 11	16 14				2 10 8	6 0 0	16 14 0
1 2	21 2	22 14	16 3	16 3	22 3	157 14	145 13	121 8	18 6	18 6	15 14	17 0	15 13	14 14				7 8 0	6 12 0	18 2 0
6 13	16 13	20 13	20 3	19 5	25 3	121 8	121 8	121 8	15 5	15 5	15 5	14 6	14 6	14 6				10 5 0	5 8 0	16 14 0
7 3	18 10	13 9	17 5	17 3	16 8	62 6	63 14	58 3	14 6	14 6	14 6	14 6	14 6	12 9				11 0 0	12 8 8	32-8 to 45-0
...	...	...	22 0	22 0	17 0	80 0	80 0	80 0	16 8	16 8	16 8	16 0	16 0	16 0				7 8 0	8-0 to 10-0	25 0 0
0 0	20 0	23 11	19 8	19 8	13 15	80 0	80 0	80 0	...	...	...	16 0	16 0	16 0				6 0 0	9 0 0	11-4 to 15-0
...	...	...	17 0	17 0	14 14	80 0	80 0	80 0	13 10	13 10	13 10	13 10	13 10	13 10				7-0 to 8-0	10-0 to 12-0	12-0 to 25-0
...	...	...	15 8	15 8	12 8	105 0	105 0	106 0	15 0	15 2	14 8¾	14 12	14 9	14 8¾				6 0 0	8 0 0	16 0 0
...	...	...	14 5	14 5	13 0	74 8	74 8	70 0	17 3	17 3	15 3	16 6	16 6	13 5				...	...	...
...	...	...	14 0	14 0	14 0	115 0	115 0	120 0	12 0	12 0	14 0	11 8	11 8	13 8				7 8 0	12 8 0	16-0 to 22-8
...	...	...	18 7	20 2	20 0	200 0	200 0	75 0	14 0	13 2	12 4	13 12	13 0	12 0				6-0 to 7-0	6-0 to 7-0	15-0 to 20-0
0 11	20 11	27 10	18 8	18 8	22 10	128 0	128 0	128 0	15 0	15 0	14 12	14 6	14 6	14 11				8 0 0	8 0 0	22-0 to 30-0
...	...	...	17 12	18 2	21 3	91 0	90 2	81 9	13 14	13 10	14 8	13 10	13 8	14 4				7 8 0	9 0 0	8-12 to 22-8
5 6	15 6	15 6	14 15	14 15	18 6	68 0	68 0	68 0	13 11	13 11	14 6	13 7	13 7	14 2				7 0 0	10 0 0	15-0 to 18-0
...	...	...	17 5	17 5	18 4	71 9	80 0	80 0	13 8	13 8	13 8	13 4	13 4	13 4				6 0 0	9 0 0	19-0 to 25-0
...	...	...	13 8	14 5	11 12	100 0	100 0	120 0	11 4	11 4	14 14	10 4	10 4	13 14				4 11 0	7 8 0	22 8 0
...	...	...	13 0	12 6	16 14	116 8	116 8	116 8	15 4	15 4	15 5	14 9	14 9	14 9				6 8 0	10 0 0	10-0 to 16.0
7 0	31 0	18 0	13 8	14 0	15 8	55 0	60 0	65 0	13 8	13 8	13 0	13 0	13 0	12 0				7 0 0	8 0 0	18-0 to 20-0
1 0	31 0	20 0	14 0	14 0	14 0	80 0	80 0	80 0	9 8	9 8	9 7	9 0	9 0	9 0				8 0 0	6 0 0	10-0 to 20-0
7 3	16 7	16 7	...	15 6	16 13	150 0	135 0	105 0	14 1	13 9	12 15	13 9	13 9	12 15				7 8 0	8 0 0	15 0 0
21 0	21 0	20 0	16 0	16 0	16 0	213 5	213 5	213 5	13 0	13 0	14 0	12 0	12 0	13 0				8 7 0	9 0 0	8-12 to 22-8
20 0	20 0	20 0	22 13	22 13	22 13	160 0	160 0	160 0	16 0	16 0	16 0	15 4	15 4	15 4				5 1 0	7 0 0	15-0 to 18-12
...	...	...	11 3	11 3	9 5	65 5	65 5	65 5	...	...	...	32 0	32 0	32 0				...	10 0 0	30.0 to 37-8
...	...	...	17 0	17 0	21 0	150 0	150 0	150 0	12 0	12 0	12 0	12 0	12 0	12 0				6 0 0	6 0 0	15 0 0
18 14	18 14	19 4	16 9	16 9	14 0	80 0	80 0	80 0	14 1	14 1	14 1	14 0	14 0	14 0				7 8 0	7 0 0	22 8 0
...	...	...	22 4	22 4	16 5	137 8	137 8	137 8	14 8	14 8	13 8	14 0	14 0	13 0				5 13 0	7 0 0	19 6 0
...	...	...	28 0	27 0	28 0	180 0	180 0	180 0	...	...	...	13 0	13 0	14 0				6 0 0	7 0 0	12 0 0
...	...	...	37 5	38 0	27 0	90 0	90 0	86 14	14 12	14 12	16 14	14 0	14 0	15 14				6-0 to 7.0	6.0 to 9.0	10.0 to 15.0
...	...	...	20 8	20 0	20 6	80 0	80 0	60 0	50 0	50 0	48 0	35 0	35 0	32 0				10 0 0	8 0 0	15.0 to 22.8
60 0	60 0	60 0	22 0	22 0	21 4	160 0	160 0	200 0	12 13*	12 13*	12 11*	12 10*	12 10*	12 10*				...	...	...
11 0	10 8	11 0	19 0	19 0	20 0	85 0	85 0	80 0	17 8	17 8	17 11	16 0	17 0	17 0				*8-0 to 15-0	12-0 to 15-0	30-0 to 40-0
...	...	...	20 8	19 8	19 0	160 0	160 0	160 0	14 0	14 0	15 0	13 8	13 8	14 8				12 0 0	8 0 0	30 0 0
...	...	...	21 0	17 8	22 0	140 0	190 0	210 0	13 0	13 8	14 0	12 8	13 0	13 8				8 0 0	8 0 0	30 0 0
...	...	...	24 0	24 0	23 0	120 0	120 0	120 0	14 0	14 0	14 0	13 0	13 0	13 0				8 0 0	8 0 0	30 0 0
...	...	...	...	...	...	160 0	160 0	160 0	14 12	14 12	14 12	14 12	14 12	14 12				8-0 to 12-0	10 0 0	30-0 to 39
									Prices per md. of 40 seers.											
									R a. p.	R a. p.	R a. p.									
...	...	...	18 8	18 0	20 0	120 0	120 0	120 0	2 15 0	2 15 0	3 0 0	13 8a	13 8	13 5				8 0 0	6 8 0	10-0 to 15-0
...	...	...	18 0	17 8	18 4	280 0	240 0	240 0	3 2 0	3 2 0	3 0 0	12 12b	12 8	13 0				6-0 to 10-0	4-0 to 7-0	7-8 to 15-0
...	...	...	16 8	16 8	17 12	160 0	160 0	160 0	3 2 6	3 2 6	3 2 6	12 0c	12 0	12 0				4-0 to 6-0	5-0 to 6-0	8-0 to 10-0
...	...	...	16 0	16 0	16 0	155 0	155 0	155 0	3 1 2	3 1 2	3 0 0	12 8d	12 8	12 12				6 0 0	6 0 0	7-8 to 10-0
...	...	...	16 0	16 0	16 0	120 0	120 0	120 0	2 14 0	2 14 0	2 14 0	13 9e	13 9	13 9				7 8 0	5 0 0	10 0 to 20-0
...	...	...	17 8	17 8	17 8	90 0	90 0	80 0	3 0 0	3 0 0	3 0 0	13 0	13 0	13 0				7 8 0	6 8 0	14 0 0

d In sub-divisions retail prices of salt per rupee were :—Ghatal 14-4 seers and Tumlook 11 seers.
e In sub-divisions retail prices of salt per rupee were :—Serampore 13 seers and Jehanabad 13-8 seers.
* In common use.

PRICES CURRENT OF FOOD-GRAINS THROUGH

QUANTITIES PER RUP

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of 1884.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of 1884.	Rice (best sort). Present fortnight.	Rice (best sort). Past fortnight.	Rice (best sort). Corresponding fortnight of 1884.	Rice (common). Present fortnight.	Rice (common). Past fortnight.	Rice (common). Corresponding fortnight of 1884.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of 1884.	Bulrush Millet (Cumboo, Bajra) *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*	*Central Districts.*																		
	Calcutta	14 4	14 4	16 4	19 5	19 15	18 8	6 4	6 4	8 4	8 14	8 14	11 6	13 0	...	11 7	15 1	15 1	18
	24-Pergunnahs	14 0	13 4	16 0	16 0	17 8	18 12	8 0	8 0	8 0	11 8	10 0	16 0	...	...	...	...	...	...
	Nuddea	13 15	13 15	17 4	...	...	21 5¼	13 5¼	12 0	12 13	14 8	13 15	13 14	...	...	...	...	...	...
	Khoolna	...	...	...	...	...	...	14 0	14 0	16 0	16 0	18 0	18 0	...	...	...	...	...	...
	Jessore	12 4	12 4	13 4	...	...	...	10 0	10 0	11 8	17 0	17 0	16 0	...	...	...	...	...	...
	Moorshedabad	16 4	16 4	17 0	...	...	...	14 0	14 0	13 0	17 8	17 8	16 0	...	...	...	...	...	...
	Dinagepore	14 12	16 0	17 0	17 8	17 0	16 0	16 12	16 8	14 6	21 4	22 0	16 13	...	...	...	...	...	...
	Rajshahye	15 0 to 18 0	15 0 to 18 0	14 4 to 18 0	18 0	18 12	19 11	11 4	12 0 to 13 8	13 8	19 8	18 0 to 21 0	15 12	...	...	...	...	...	...
	Rungpore	20 0	14 5	11 14	...	...	...	16 0	11 0	8 0	20 0	20 0	9 8	...	...	...	...	...	...
	Bogra	15 0	15 0	13 8	...	...	...	9 12	9 0	10 8	24 0	26 4	17 4	...	...	...	...	...	...
	Pubna	17 4	17 4	18 12	...	...	...	8 4	8 4	8 4	18 12	18 12	15 0	...	...	...	...	...	...
	Darjeeling	10 0	10 0	10 0	10 0	10 0	9 0	5 0	5 0	5 0	12 0	13 0	12 0	...	...	...	...	...	...
	Jalpaiguri	12 0	12 0	15 0	20 0	20 0	13 0	10 0	10 0	14 0	22 0	22 0	18 0	...	...	...	...	...	...
	Eastern Districts.																		
	Dacca	14 0	14 0	13 0	26 0	16 0	26 0	14 8	13 0	16 0	18 8	16 0	18 0	...	...	...	...	...	...
	Furreedpore	16 0	16 0	20 0	20 0	20 0	34 0	13 8	13 4	11 0	15 0	15 0	12 0	...	...	...	...	...	...
	Backergunge	...	...	...	...	...	...	13 0	14 0	13 4	16 0	16 0	18 0	...	...	...	...	...	...
	Mymensingh	11 8	16 0	13 0	...	...	...	11 4	12 0	10 0	17 8	18 0	12 4	...	...	...	...	...	...
	Chittagong	16 0	16 0	15 0	...	...	...	13 0	11 0	14 0	16 0	16 0	17 0	...	...	...	...	...	...
	Noakholly	...	...	...	...	...	...	13 0	14 0	15 0	15 0	16 0	16 0	...	...	...	...	...	...
	Tipperah	13 14	12 4	12 4	...	...	...	15 0	15 0	14 0	17 12	19 15	20 0	...	...	...	...	...	...
	Chittagong Hill Tracts	...	...	...	...	...	...	11 6	10 0	11 6	12 4	11 6	12 4	...	...	...	...	...	...
	Hill Tipperah	12 0	12 0	12 0	...	...	...	13 0	14 0	13 0	17 0	18 0	18 0	...	...	...	...	...	...
	Behar.																		
	Patna	21 0	20 8	22 0	26 0	26 0	32 0	10 11	10 0	10 8	15 0	14 0	21 0	...	...	...	25 0	25 0	...
	Gya	19 8	19 0	18 12	27 8	27 0	22 0	9 0	8 12	8 12	16 8	16 0	14 0	...	...	...	...	...	...
	Shahabad	17 8	20 0	19 8	23 0	25 0	23 0	10 0	9 0	9 0	15 0	14 0	13 8	24 0	24 8	...	25 0	25 0	...
	Durbhunga	17 0	18 0	19 14	30 0	30 0	27 8	10 0	10 0	14 8	18 0	18 0	16 8	...	...	...	...	...	...
	Mozufferpore	18 0	17 0	20 0	26 0	27 0	23 0	12 0	12 0	14 0	18 0	17 0	16 0	...	...	...	...	...	...
	Sarun	19 8	20 8	19 4	29 0	28 0	23 0	8 8	8 8	8 4	19 0	19 0	18 8	...	...	32 0	...	...	...
	Chumparun	...	17 0	16 0	22 0	...	20 0	12 0	12 0	14 0	19 0	20 0	17 0	...	...	...	...	...	...
	Monghyr	21 0	21 0	23 1	27 14	26 4	21 0	11 8	11 9	10 8	16 12	17 5	14 11	...	...	...	...	...	...
	Bhágalpur	18 4	17 10	21 2	24 0	22 11	20 3	16 6	11 6	11 0	18 15	15 2	13 14	...	...	...	...	...	...
	Purneah	20 0	18 0	18 0	...	...	...	19 0	...	15 0	20 0	21 0	16 0	...	...	...	...	...	...
	Maldah	18 0	18 0	20 0	...	...	...	10 0	14 0	12 0	23 0	22 0	15 0	...	...	...	...	...	...
	Sonthal Pergunnahs	16 0	15 0	16 0	...	...	...	12 0	13 0	12 0	22 0	22 8	19 0	...	...	...	...	...	...
	Orissa.																		
	Cuttack	15 12	19 11	22 5	...	...	...	10 8	10 8	13 2	15 12*	15 12	18 6	...	...	...	...	...	...
	Pooree	13 2	15 12	17 1	...	...	...	13 2	11 13	13 2	18 6	15 12	19 3	...	...	...	...	...	...
	Balasore	15 0	14 8	15 8	10 0	10 0	11 0	13 0	13 0	13 0	18 8	20 0	24 0	...	...	...	...	...	...
	Chota Nagpore. *South-Western Frontier Agency.*																		
	Hazáribágh	17 0	15 8	16 8	17 0	...	15 0	12 0	12 0	11 0	21 0	21 0	19 0	...	...	...	...	...	...
	Lohardugga	15 0	15 0	14 0	...	...	...	20 0	20 0	16 0	25 0	25 0	21 0	...	...	...	...	...	...
	Singbhoom	22 0	22 0	20 0	24 0	24 0	20 0	28 0	28 0	20 0	32 0	32 0	24 0	...	...	...	...	...	...
	Manbhoom	18 0	18 0	14 0	...	...	...	18 0	15 0	16 0	25 0	25 0	23 0	...	...	...	...	...	...

* In the interior retail prices of common rice ranged from 19 seers 11 chittacks to 23 seers 10 chittacks per rupee.

e In sub-divisions retail prices of salt per rupee were:—Barasat and Bussirhat 13 seers, Diamond Harbour—Maugrahat 10-8 seers and Kulpihat 12-4 seers, Barrackpore 12-12 seers, and Dum-Dum 12 seers.

f In sub-divisions retail prices of salt per rupee were:—Kooshtea 12-8 seers, Meherpore 12 seers, Chooadanga 13 seers, and Ranaghat 12-14 seers.

g In Satkhira and Bágirhat sub-divisions retail price of salt 11 seers per rupee.

h In sub-divisions retail prices of salt per rupee were:—Jhenida and Narail 12 seers, Magoora 10-12 seers, and Bongong 13 seers.

i In sub-divisions retail prices of salt per rupee were:—Lalbagh and Kandi 12 seers, and Jungipore 12-4 seers.

j In sub-divisions retail prices of salt per rupee were:—Nattore 12 seers and Nowgong 10-8 seers.

k In sub-divisions retail prices of salt per rupee were:—Gaibanda 13 seers, and Kurigram and Nilphamari 12 seers.

l In Serajgunge retail price of salt 12-8 seers per rupee.

m Retail price of salt at Silliguri 11-8 seers per rupee.

n In Alipore sub-division (at Fallacotta) retail price of salt 8 seers per rupee.

o In sub-divisions retail prices of salt per rupee were:—Manickgunge 12 seers, and Naraingunge 13-5 seers.

p In Madaripore sub-divisions retail prices of salt 12-8 seers per rupee.

q In sub-divisions retail prices of salt per rupee were:—Patuákhali 10-10 seers, Ferozepore 11 seers, and Bhola 10-8 seers.

r In sub-divisions retail prices of salt per rupee were:—Kishoregunge 10-10½ seers, Attea 12 seers, Jamalpore 10-10 seers, and Netrokona 12-5 seers.

IA FOR THE 2nd HALF OF DECEMBER 1885—*continued.*

IN SEERS OF 80 TOLAHS.																		AVERAGE WAGES PER MONTH.		
Lesser Millets, Ragi, &c. (Kavaru, Veragu' Sawee, Cheena, Coraloo, Murhwa, Nuglee), *Panicum Miliaceum, &c.*			Gram.			Firewood.			Salt.											
									Wholesale prices per maund of 40 seers.			Retail.							
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter, or Blacksmith.
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.
...	...	...	18 9	18 9	18 4	90 0	90 0	100 0	2 12 0	2 12 0	2 12 0	13 4	13 4	13 4	12 0 0	7 0 0	15 0 0
...	...	...	16 0	17 8	18 12	100 0	85 0	100 0	3 0 0	3 0 0	3 0 0	12 13e1	12 13	12 13	10 8 0	6 0 0	15-0 to 20-0
...	...	...	21 5¼	21 5¼	21 5¼	...	...	...	3 0 0	3 0 0	3 2 0	11 10¼f	11 10¼	11 10¼	6 0 0	6 0 0	7-8 to 15-0
...	...	...	16 0	16 0	16 0	180 0	180 0	200 0	3 4 0	3 4 0	3 2 0	12 0g	12 0	12 0	9-0 to 12-0	6-0 to 8-0	10-0 to 15-0
...	...	...	16 0	17 8	16 0	120 0	120 0	120 0	3 0 0	3 4 0	3 2 0	11 12h	12 8	11 12	7 8 0	6 0 0	10-0 to 15-0
...	...	...	21 4	21 4	20 0	120 0	120 0	120 0	3 5 0	3 5 0	3 1 3	12 0i	12 0	12 0	5 0 0	5 0 0	7 8 0
...	...	...	13 8	15 0	16 0	140 0	140 0	160 0	3 2 0	3 2 0	3 2 0	12 8	12 0	12 8	7 8 0	6-0 to 8-0	10-0 to 15-0
...	...	...	17 4 to 19 11	17 4 to 20 0	18 0 to 19 11	240 0	240 0	240 0	3 0 0	3 1 0	3 0 0	12 12j	12 0	12 12	4-0 to 5-0	5-0 to 6-0	10-0 to 14-0
...	...	...	13 4	12 12	16 0	120 0	120 0	100 0	3 4 0	...	...	12 0k	12 12	10 0	7 8 0	6-0 to 7-0	12-0 to 15-0
...	...	...	19 8	19 8	15 0	75 0	90 0	90 0	3 4 0	3 2 8	...	12 0	12 0	12 0	5-0 to 6-0	6 0 0	10-0 to 15-0
...	...	...	15 0	15 0	17 0	200 0	200 0	200 0	3 1 6	3 1 6	3 1 0	12 6l	12 6	12 8	6-0 to 7-0	5-0 to 6-0	10-0 to 18-0
2 0	12 0	13 0	10 0	10 0	8 0	120 0	120 0	128 0	4 4 0	4 4 0	4 8 0	8 0m	8 0	8 0	7-4 to 9-6	8-0 to 9-0	15-0 to 25-0
...	...	...	14 0	14 0	16 0	128 0	128 0	128 0	3 4 0	3 4 0	3 4 0	12 0n	12 0	12 4	7 9 0	7 0 0	25-0 to 30-0
...	...	...	14 8	14 8	16 0	120 0	120 0	80 0	3 1 0	3 2 0	...	12 0o	12 8	13 5	6-0 to 7-0	5-0 to 7-0	8-0 to 20-0
...	...	...	16 0	16 0	16 0	140 0	140 0	120 0	3 5 0	3 5 0	3 2 0	12 0p	12 0	12 0	7 8 0	7 0 0	12-0 to 15-0
...	...	...	16 0	16 0	18 0	120 0	120 0	120 0	3 0 0	3 0 0	...	13 0q	13 0	13 0	7 8 0	6 0 0	8-0 to 15-0
...	...	...	13 8	13 8	15 8	...	...	...	3 4 0	3 4 0	3 2 0	12 0r	12 4	12 8	7-0 to 10-0	6-0 to 7-0	12-0 to 30-0
...	...	...	13 0	12 0	14 0	120 0	120 0	120 0	2 13 0	3 6 0	2 12 0	13 0s	11 0	13 0	9-8 to 11-0	7-0 to 8-0	7-0 to 11-0
...	...	...	11 0	13 0	8 0	...	...	...	3 4 0	3 4 0	3 6 0	11 0t	11 0	10 0	7-0 to 8-0	5-0 to 7-0	7-0 to 20-0
...	...	...	13 14	13 5	15 10	...	...	...	3 3 0	3 3 0	3 3 0	12 0u	12 0	12 4	6-0 to 8-0	5-0 to 7-0	6-0 to 15-0
...	...	...	...	...	...	320 0	320 0	320 0	4 8 0	4 8 0	4 8 0	8 0	8 0	8 0	...	...	...
...	...	...	12 0	12 0	14 0	...	...	...	3 4 0	3 4 0	3 4 0	11 0	11 0	11 0	7 8 0	6 0 0	14 0 0
2 0	22 0	...	22 0	22 0	26 4	100 0	100 0	100 0	3 1 6	3 1 6	3 3 0	11 8	11 8	12 0	4-0 to 5-0	4-8 to 5-0	6-0 to 8-0
...	...	...	20 0	20 8	22 0	160 0	180 0	200 0	3 5 0	3 5 0	3 5 0	11 0v	11 0	11 0	2-8 to 3-0	3-0 to 5-0	6-0 to 8-0
...	...	...	22 0	22 0	22 8	120 0	140 0	140 0	...	...	3 1 0	12 8w	12 8	13 0	5 0 0	5-0 to 6-0	6-0 to 7-8
8 0	25 0	27 8	19 0	18 0	26 6	160 0	160 0	220 0	3 4 0	3 4 0	3 0 6	11 8x	11 8	12 15	2-13 to 5-0	3-0 to 5-0	3-12 to 9-6
...	...	...	20 0	19 0	20 0	140 0	140 0	140 0	3 4 0	3 4 0	3 4 0	12 0y	12 0	12 0	3-0 to 4-0	3-0 to 4-0	5-10 to 11-4
4 0	23 8	24 0	21 0	21 8	22 8	160 0	160 0	160 0	3 2 6	3 3 0	3 2 0	11 8z	11 8	12 0	3-12 to 6-9	4-0 to 6-0	6-9 to 10-0
...	...	...	18 0	18 0	18 0	...	...	...	3 4 0	3 4 0	3 4 0	12 0z1	12 0	12 0	6 8 0	4 0 0	8 0 0
...	...	...	20 0	20 0	27 12	126 0	126 0	126 0	2 14 6	2 14 6	2 14 6	13 2z2	13 2	13 2	3 12 0	4 0 0	5-10 to 7-8
...	...	...	21 7	20 13	24 0	151 8	151 8	151 8	2 15 6	3 0 0	2 14 0	12 10z3	12 10	12 10	3-12 to 5-10	4-0 to 5-0	8-0 to 10-0
...	...	...	17 0	16 0	18 0	160 0	160 0	160 0	3 10 3	3 10 3	3 10 0	10 8z4	10 8	10 0	4-11 to 5-10	4-0 to 5-0	7-0 to 16-0
...	...	...	20 0	18 0	18 0	160 0	160 0	180 0	3 4 0	3 4 0	3 4 0	12 0	11 8	12 0	5 10 0	5 0 0	7-8 to 11-4
...	...	...	18 0	20 0	20 0	200 0	200 0	200 0	3 2 0	3 2 0	3 2 0	13 0z5	12 0	12 0	3 12 0	5 0 0	7-8 to 9-6
5 12	15 12	17 1	17 1	13 2	21 0	80 0	80 0	80 0	2 12 0	2 12 0	2 12 0	14 0	14 0	14 0	5 10 0	4 0 0	7-8 to 10-0
...	...	...	11 13	14 7	19 11	80 0	80 0	80 0	2 10 0	2 8 0	2 7 0	14 7z6	14 4	16 0	6 0 0	5 0 0	8-0 to 10-0
...	...	...	15 8	14 0	15 0	140 0	120 0	120 0	3 10 0	3 10 0	3 6 0	10 8z7	10 8	10 12	4-11 to 6-9	4-0 to 6-0	7-8 to 9-0
6 0	36 0	22 0	20 0	19 0	18 0	320 0	320 0	240 0	3 10 0	3 10 0	3 5 6	10 0z8	10 0	10 0	3 12 0	4 0 0	8 0 0
3 0	48 0	40 0	12 0	12 0	16 0	120 0	120 0	120 0	3 8 0	3 8 0	3 6 0	10 8	10 8	11 0	3-0 to 4-8	3-8 to 5-8	6-0 to 12-0
...	...	...	12 0	12 0	16 0	360 0	360 0	160 0	4 0 0	4 0 0	3 10 0	9 0	9 0	9 0	3 0 0	4 8 0	5-0 to 12-0
...	...	...	17 0	15 8	18 0	240 0	240 0	240 0	3 6 0	3 8 0	3 2 0	10 10z9	10 10	10 8	4 11 0	4 0 0	10 0 0

s In Cox's Bazar retail price of salt 11-12 seers per rupee.
t In Fenny retail price of salt 10 seers per rupee.
u In Brahmunberiah and Chandpore sub-divisions retail prices of salt 12 seers per rupee.
v In sub-divisions retail prices of salt per rupee were :—Jehanabad 12 seers, and Nowada 10 seers.
w In sub-divisions retail prices of salt per rupee were :—Buxar and Sasseram 12 seers and Bhabuah 11 seers.
x In sub-divisions retail prices of salt per rupee were :—Madhubani 12 seers and Tajpore 11-8 seers.
y In sub-divisions retail prices of salt per rupee were :—Hajeepore 12 seers and Sitamarhee 11 seers.
z In sub-division retail price of salt per rupee were :—Sewan 11-8 seers, and Gopalgunge 10-4 seers.
z 1 In Bettiah retail price of salt 11-8 seers per rupee.
z 2 In Beguserai and Jamui sub-divisions retail price of salt 11 seers per rupee.
z 3 In sub-divisions retail price of salt per rupee were :—Banka 12 seers, Mudehpura and Soopool 11 seers.
z 4 In Arrareah retail price of salt 12 seers per rupee.
z 5 In sub-divisions retail prices of salt per rupee were :—Deoghur 13 seers, and Rajmehal and Pakour 12 seers.
z 6 In Khoorda retail price of salt 14 seers per rupee.
z 7 In Bhadruck retail price of salt 8-8 seers per rupee.
z 8 Retail price of salt at Kharagdiha in Giri i sub-division 12 seers per rupee.
z 9 In Govindpore retail price of salt 12 seers per rupee.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

QUANTITIES PER RUPEE

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of 1884.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of 1884.	Rice (best sort). Present fortnight.	Rice (best sort). Past fortnight.	Rice (best sort). Corresponding fortnight of 1884.	Rice (common). Present fortnight.	Rice (common). Past fortnight.	Rice (common). Corresponding fortnight of 1884.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of 1884.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Assam.	Sylhet	13 8	13 0	13 0	...	...	...	12 4	10 0	15 8	14 0	14 0	21 0	...	...	...	...	...	...
	Cachar	10 0	10 0	11 10½	...	...	...	10 10½	8 14½	11 8½	14 8½	14 8½	17 12	...	...	...	...	...	...
	Goálpará	18 8	18 8	16 8	...	...	...	8 0	8 0	8 0	20 0	21 0	13 0	...	..	...	...	...	...
	Gáro Hills	...	...	4 0	...	...	...	6 0	6 0	8 0	12 0	16 0	12 0	...	...	...	...	...	...
	Kámrúp	16 0	16 0	15 0	...	...	...	8 0	8 0	9 0	11 0	12 0	15 8	...	...	...	...	...	...
	Darrang	6 8	6 8	10 0	...	...	...	6 8	7 4	7 0	10 0	10 0	10 0	...	...	...	...	...	...
	Nowgong	8 0	8 0	9 0	...	...	...	8 0	8 0	6 0	16 0	16 0	13 0	...	...	...	...	...	...
	Sibságar	...	...	...	...	...	...	7 0	7 0	7 8	12 0	12 0	14 0	...	...	...	...	...	...
	Lakhimpur	11 0	11 0	9 0	...	...	...	11 0	13 0	8 0	16 0	16 0	11 0	...	...	...	...	...	...
	Khási & Jaintiá Hills	...	...	...	...	...	...	6 0	6 0	10 0	9 0	9 0	11 0	...	...	...	...	...	...
	Nága Hills	...	...	...	...	...	...	4 0	4 0	4 0	8 0	8 0	8 0	...	...	...	...	...	...
N.-W. Provinces.	Dehra Dún	0 0	20 0	21 8	32 0	32 0	25 0	6 0	6 0	6 8	11 0	11 0	11 8	25 0	25 0	28 0	28 0	28 0	24 0
	Saháranpur	21 8	21 8	24 11½	32 4*	32 4	26 14	9 11	9 11	10 12	12 14½	12 14½	12 14½	30 1½	30 1½	26 14	23 10½	23 10½	32 4
	Muzaffarnagar	22 8	22 4	25 5	37 0	36 5	30 12	6 9	6 9	6 9	14 5	13 12	15 6	29 11	29 11	28 11	25 5	25 5	28 11
	Meerut	21 0	21 0	23 8	30 0	30 0	28 0	6 8	6 8	6 8	15 0	15 0	15 0	26 0	26 0	26 8	26 0	26 0	26 0
	Bulandshahr	23 8	23 6	24 12	33 0	32 8	31 0	7 0	6 0	7 0	10 10½	10 0	10 5	28 0	32 0	33 0	25 0	25 10	31 8
	Aligarh	20 8	20 8	22 0	32 0	32 0	32 0	5 8	5 8	0 8	11 8	11 8	11 8	25 0	26 0	31 0	23 0	24 8	30 0
	Kumaun	14 0	14 0	11 8	15 0	15 0	13 0	10 0	10 0	8 0	11 0	11 0	9 8	...	...	...	...	...	...
	Garhwál	18 0	18 0	14 0	22 0	22 0	18 0	8 0	8 0	8 0	15 0	15 0	11 0	...	...	...	25 0*	25 0*	20 0*
	Bijnor	22 0	21 6	21 6	34 14	35 7	27 0	12 6	12 6	11 4	14 10	14 10	15 12	...	...	...	26 7	25 5	26 9
	Moradabad	23 2	22 8	20 0	32 0	32 0	27 0	11 8	11 8	10 0	16 0	16 0	14 4	27 8	27 8	31 0	20 9	25 8	27 8
	Budaun	21 0	22 3	20 11	30 0	33 0	28 3	6 0	6 0	6 0	15 9½	18 0	18 0	24 0	25 3	30 0	22 3	23 6½	28 12½
	Bareilly	19 6	20 0	20 10	25 0	28 12	30 0	6 4	6 4	6 4	14 6	15 0	15 0	23 12	25 0	31 4	21 4	22 8	30 0
	Sháhjahánpur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	33 0	8 0	8 0	8 0	18 0	18 0	18 0	...	...	35 0	25 0	25 0	34 0
	Tarái Pergunnahs	22 8	22 12	25 0	32 [illegible]	[illegible]	38 12	8 12	10 0	8 12	16 4	16 8	16 4	31 4	31 4	37 8	24 0	24 0	[illegible]
	Muttra	22 8	22 8	22 8	27 8	27 [illegible]	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...
	[illegible]	No	return	receiv	ed	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Agra	18 0	18 8	21 0	29 0	30 0	32 0	5 0	5 0	5 0	12 0	12 0	10 8	24 0	27 0	30 0	20 0	21 0	24 0
	Farukhabad	18 1	18 14½	22 3½	25 0	25 12	31 3	6 4	6 0	5 8½	14 15	15 0	15 10	23 8	24 3	28 8½	20 7	22 1	28 15
	Mainpuri	18 4	19 3	23 8	25 8	26 5	30 0	4 8	4 8	5 0	13 8	13 8	14 0	20 2	20 12	29 0	20 2	21 0	30 0
	Etáwah	20 0	19 0	23 8	25 0	25 0	27 0	6 0	6 0	6 8	12 0	12 0	15 0	20 0	22 0	29 8	21 0	22 0	29 0
	Etah	21 0	21 0	21 8	28 0	28 0	28 4	8 0	8 0	7 4	16 0	14 0	11 8	...	...	...	22 0	24 0	29 0
	Jalaun	20 0	20 0	24 0	22 0	22 0	24 0	9 0	9 0	9 0	11 0	11 0	10 0	27 0	27 0	22 0	23 0	23 0	26 0
	Jhánsi	22 9	24 8½	26 6	34 0	36 0	34 0	9 0	9 0	9 0	17 0	17 0	7 0	27 5	30 12	32 11	25 12	27 14	27 0
	Lalitpur	23 8	23 12	28 0	35 0	36 0	36 0	12 0	12 0	12 0	16 0	16 0	16 0	29 0	30 0	37 8	25 0	26 0	28 0
	Cawnpore	20 4	20 0	25 0	27 0	25 0	37 8	10 0	10 8	9 0	15 0	15 8	15 0	25 0	25 0	37 0	23 8	23 8	33 0
	Fatehpur	17 4	17 8	22 4	23 12	23 12	31 0	14 0	14 0	10 0	16 0	16 0	18 0	24 12	24 12	36 0	23 0	21 4	31 0
	Bánda	18 8	18 0	28 0	25 0	23 0	26 0	8 0	8 0	8 0	16 8	16 0	12 0	30 0	32 0	36 0	27 0	26 0	34 0
	Allahabad	20 0	20 4	22 8	29 0	30 0	28 8	7 0	7 0	8 0	15 3	15 0	16 8	32 12	34 8	32 8	27 8	28 0	30 8
	Hamírpur	17 2	19 2	27 4	21 0	...	...	9 0	11 4	8 8	15 12	15 12	13 8	25 0	29 4	36 9	25 5	25 8	31 5
	Jaunpur	19 8	19 10	21 0	28 8	29 0	26 0	7 0	7 0	7 0	17 0	19 8	16 14	30 0	...	29 6	28 0	...	28 0
	Gorakhpur	20 11	20 11	21 9½	31 8	31 8	25 3	10 5½	10 5½	15 3	18 14½	18 14½	18 14	25 3	25 3	25 3	28 13	30 9½	28 13
	Basti	No	return	receiv	ed	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Azamgarh	20 10	20 10	18 1	28 12	29 14	24 0	10 5	10 5	10 5	13 4	14 12	13 4	26 9	...	29 8	20 10	...	20 10
	Mirzapur	19 0	19 0	20 0	26 0	26 0	24 0	6 0	6 0	8 0	15 0	15 0	16 0	27 0	27 0	28 0	25 0	25 0	25 0
	Benares	19 12	20 10	20 2	28 11½	28 11½	25 8	13 0	13 0	9 12	19 8	18 2	17 5½	26 9	29 4	26 0	25 8	26 9	25 0
	Gházipur	20 9½	20 9½	19 5	28 15½	29 10	28 5	6 7	6 7	6 7	15 7	15 7	14 2½	25 12	27 11	29 10	25 1½	25 1½	25 12
	Balia	20 0	19 4	20 2	27 0	27 0	24 8	13 8	12 14	12 12	19 5	18 0	16 12	...	...	29 0	...	...	26 0
	Phillbhít	21 8	22 8	20 8	32 0	32 8	29 0	15 0	15 0	15 0	17 8	17 8	17 8	...	...	30 0	...	...	27 8
	Almora	No	return	receiv	ed	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Oudh.	Sultánpur	24 0	24 0	23 0	36 0	36 0	29 0	11 0	11 0	11 0	21 0	21 0	20 0	32 0	32 0	32 0	32 0	32 0	32 0
	Partábgarh	23 3	23 7	24 0	35 11	36 8	36 0	19 11	18 5	18 10	22 0	24 0	21 5	37 0	36 11	36 10	33 0	33 11	34 14
	Fyzabad	21 0	21 4	22 8	34 0	34 0	28 4	12 8	12 6	11 0	19 12	20 0	20 0	...	...	33 0	20 12	27 0	24 0
	Kheri	24 8	25 4	25 8	40 0	40 0	32 0	9 0	9 0	8 0	17 0	17 0	20 0	36 0	38 0	45 0	30 0	33 0	40 0
	Lucknow	19 2	20 8	24 12	27 0	27 12	32 0	6 0	6 0	6 0	17 0	17 0	15 0	23 8	...	35 0	24 0	26 0	34 0
	Bára Banki	19 8	20 0	24 0	26 0	26 0	29 0	6 0	6 0	6 0	15 0	13 0	14 0	27 0	29 0	35 0	28 0	30 0	34 0
	Bahraich	24 8	24 8	22 0	37 0	37 0	22 0	15 0	15 0	18 0	20 0	20 0	22 0	38 0	38 0	45 0	22 0	22 0	36 0
	Rai Bareli	21 12	22 0	24 8	31 8	32 0	30 0	...	...	...	19 0	19 0	19 0	33 4	35 0	40 0	31 0	32 0	40 0
	Sitapur	23 0	24 0	27 9	32 0	34 0	34 9½	8 0	8 0	8 0	20 0	20 0	20 0	32 0	30 0	40 6½	28 0	27 0	38 6½
	Gonda	25 6	25 4	25 2	34 4	34 4	22 12	16 0	16 4	15 14	19 4	19 14	19 8	...	...	...	32 4	31 8	33 4
	Unáo	18 8	18 12	25 0	24 0	24 0	31 0	9 0	9 0	8 0	16 0	16 0	17 0	25 0	24 0	33 0	24 0	26 0	33 0
	Hardui	21 10	22 8	25 0	28 0	30 0	34 0	6 0	6 0	6 0	13 0	13 0	13 0	26 0	28 0	37 0	25 0	27 0	34 0
Punjab.	Hissar	23 0	23 0	20 0	40 0	40 0	32 0	...	...	...	10 0	10 0	10 0	36 0	35 0	40 0	28 0	28 0	33 0
	Rohtak	24 0	24 0	23 0	37 0	40 0	28 0	...	...	...	14 0	14 0	14 0	35 0	34 0	35 0	27 0	27 0	25 0
	Gurgaon	23 0	19 0	22 0	36 0	36 0	36 0	...	...	...	11 0	10 0	10 0	28 0	30 0	40 0	24 0	24 0	40 0
	Delhi	22 0	22 0	23 0	36 0	38 0	33 0	...	...	...	13 0	13 0	13 0	29 0	28 0	27 0	25 0	24 0	29 0
	Karnál	21 0	23 0	26 0	37 0	45 0	36 0	...	...	...	10 0	10 0	12 0	35 0	35 0	35 0	25 0	26 0	28 0
	Umballa	25 0	25 0	26 0	35 0	35 0	26 0	...	...	...	13 0	13 0	13 0	40 0	40 0	40 0	28 0	28 0	26 0
	Simla	16 0	17 0	15 0	25 0	21 0	22 0	...	...	...	10 0	10 0	9 0	20 0	20 0	18 0	16 0	16 0	15 0
	Kángra	23 0	23 0	21 0	36 0	36 0	30 0	...	...	...	16 0	16 0	15 0	...	...	...	...	...	...
	Hoshiárpur	24 0	25 0	30 0	36 0	36 0	40 0	...	...	...	10 0	10 0	14 0	34 0	33 0	37 0	26 0	26 0	24 0
	Jullundur	23 0	23 0	30 0	36 0	40 0	40 0	...	...	...	8 0	8 0	8 0	36 0	35 0	42 0	20 0	24 0	32 0
	Ludhiana	26 0	26 0	29 0	38 0	35 0	38 0	...	...	...	11 0	12 0	12 0	35 0	40 0	40 0	26 0	27 0	32 0

* Mandwa.

INDIA FOR THE 2nd HALF OF DECEMBER 1885—*continued.*

IN SEERS OF 80 TOLAHS.																AVERAGE WAGES PER MONTH.		
Lesser Millets, Ragi, &c. (Kavaru, Veragu, Sawee, Cheena, Coradoo, Murhwa, Nugree), *Panicum Miliaceum, &c.*			Gram.			Firewood.			Salt.						Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
									Wholesale.			Retail.					
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.			
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.
...	...	...	...	...	...	108 0	108 0	108 0	...	...	...	12 8	12 8	12 0	7 0 0†	6-0 to 7-0	12-0 to 30-0
...	...	...	...	...	...	... 0	64 0	100 0	3 7 0	3 6 0	...	11 10	11 13½	10 10½	6 0 0	7 0 0	15 0 0
...	...	...	12 0	12 0	12 0	... 0	70 0	80 0	...	...	3 2 0	12 0	12 0	12 0	6-0 to 7-0	7-0 to 8-0	15-0 to 40-0
...	...	...	10 0	10 0	8 0	160 0	160 0	160 0	4 8 0	4 8 0	...	8 0	8 0	8 0	7-8 to 8-0	7-8 to 10-0	7-8 to 45-0‡
...	...	...	11 0	11 0	11 0	160 0	160 0	160 0	3 8 0	3 8 0	3 8 0	11 0	11 0	11 0	7 0 0	8-0 to 10-0	12 0 0
...	...	...	...	...	11 0	160 0	160 0	200 0	...	...	...	10 0	9 0	9 0	7-0 to 8-0	8-0 to 10-0	10-0 to 30-0
...	...	...	...	...	...	120 0	120 0	120 0	...	...	...	11 0	11 0	10 0	7-0 to 9-0	9-0 to 10-0	10-0 to 30-0
...	...	...	...	...	...	160 0	160 0	160 0	...	...	...	9 0	9 0	9 0	7-8 to 10-0	8-0 to 12-0	15-0 to 20-0
...	...	...	...	...	...	160 0	160 0	160 0	3 8 0	3 8 0	4 4 0	11 0	11 0	8 0	8 0 0	10 0 0	15-0 to 30-0
...	...	...	...	...	...	80 0	80 0	100 0	...	...	...	8 0	8 0	8 0	8-0 to 25-0	8-0 to 12-0	15-0 to 42-0
...	...	...	...	...	...	120 0	120 0	120 0	13 0 0	13 0 0	...	3 0	3 0	3 0	9-0 to 20-0	9-0 to 15-0	30-0 to 60-0
									S. Ch.	S. Ch.	S. Ch.						
...	...	...	26 8	26 8	26 0	160 0	60 0	160 0	11 8	11 8	11 8	11 0	11 0	11 0	4 0 0	...	4-0 to 10-0
...	...	...	27 15	27 15	20 1½	107 8	107 8	107 8	12 14½	12 14½	13 15½	12 5½	12 5½	13 7	4 0 0	5 0 0	9 6 0
...	...	...	28 11	29 4	29 11	110 0	110 0	132 0	13 4	12 10	13 4	12 10	12 2	12 10	...	...	...
...	...	...	29 0	29 0	27 0	100 0	100 0	100 0	12 8	12 8	13 8	12 0	12 0	13 0	4-0 to 5-0	...	10-0 to 12-0
...	...	...	29 8	27 4	26 0	160 0	140 0	130 0	12 10	12 4	13 0	...	...	...	...	...	...
...	...	...	26 0	27 0	25 0	145 0	140 0	130 0	13 0	13 0	13 0	12 8	12 8	12 0	...	...	...
...	...	...	14 0	14 0	11 0	200 0	200 0	200 0	8 0	8 0	8 0	7 0	7 0	7 0	8 0 0	...	8-0 to 12-0
...	...	...	8 0	8 9	8 0	160 0	160 0	280 0	9 8	10 0	8 4	8 12	9 0	7 8	3 12 0	...	8-0 to 10-0
...	...	...	25 14	25 5	27 9	135 0	135 0	115 0	...	...	...	12 6	11 9	12 6	...	...	...
...	...	...	25 8	25 8	22 8	125 0	125 0	125 0	13 4	13 4	13 4	13 0	13 0	13 0	3 12 0	...	7-8 to 9-0
...	...	...	22 12½	23 6½	20 6	192 0	192 0	192 0	12 0	12 0	11 6	11 6½	11 6½	11 1½	...	...	...
...	...	...	23 2	23 12	22 8	100 0	125 0	125 0	12 3	12 8	12 13	11 14	11 14	12 8	2-8 to 3-0	4 0 0	6-0 to 8-0
...	...	...	25 0	26 0	21 8	150 0	150 0	150 0	12 8	12 8	13 8	12 0	12 0	12 0	...	...	...
...	...	...	22 8	22 0	22 8	100 0	100 0	120 0	11 4	11 4	11 4	10 12	11 0	11 0	8 0 0	...	10-0 to 15-0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4 11 0	...	9 4 0
...	...	...	27 0	27 0	25 0	100 0	100 0	100 0	14 8	14 8	14 8	14 0	14 0	14 0	3-0 to 4-0	4 0 0	7-0 to 10-0
...	...	...	24 6	24 6	24 11	135 0	135 0	95 0	11 13	11 9	12 3	11 8	11 2	11 3	4 8 0	...	8-5-4 to 10-0
...	...	...	22 12	23 12	23 0	160 0	160 0	120 0	13 0	13 0	14 0	12 4	12 4	13 0	4 8 0	...	9-0 to 11-0
...	...	...	24 0	24 0	23 8	120 0	120 0	80 0	13 0	13 0	14 0	11 8	11 8	13 8	4 8 0	...	8 0 0§
...	...	...	24 4	23 0	22 4	120 0	140 0	140 0	12 8	13 0	12 12	11 8	11 8	12 8	...	...	...
...	...	...	29 0	30 0	29 0	140 0	140 0	140 0	12 0	12 0	12 0	11 0	11 0	11 0	3 8 0	...	8 0 0
...	...	...	30 5	31 5	27 12	200 0	200 0	200 0	12 0	11 0	12 0	11 0	10 0	11 0	4 0 0	6 0 0	9 6 0
...	...	...	33 0	34 0	32 0	160 0	160 0	160 0	11 8	11 8	12 0	11 4	11 4	11 4	...	...	...
...	...	...	27 0	26 8	32 0	145 0	145 0	150 0	14 8	13 8	14 12	13 8	13 0	13 12	3-0 to 4-0	...	10-0 to 15-0
...	...	...	24 8	22 8	28 12	160 0	160 0	160 0	10 12	10 12	11 8	10 8	10 8	11 4	2-14-6 to 3-6-3	3-8 to 4-0	5-10 to 7-8
...	...	...	33 12	31 0	36 0	160 0	160 0	160 0	12 0	12 0	12 8	11 0	11 0	12 8	2-4 to 4-0	...	7-8 to 10-0
...	...	...	27 4	28 0	28 0	145 0	145 0	115 0	11 6	11 4	13 0	11 6	11 0	12 0	2-0 to 3-0	...	10-0 to 15-0
...	...	...	28 10	31 0	34 14	140 0	140 0	140 0	11 13	11 13	11 4	11 0	10 8	10 10	...	...	...
...	...	...	26 0	26 0	21 10	160 0	160 0	155 0	12 0	12 0	12 10	11 6	11 6	11 5	3-0 to 4-0	...	7 8 0
...	...	...	23 6½	22 8	18 0	160 0	160 0	160 0	11 9½	11 9½	10 13	11 3	11 3	10 9½	1-14 to 4-11	3-0 to 5-0	7-8 to 11-4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	22 8	22 8	21 0	177 8	177 8	177 8	11 13	11 13	11 13	11 2	11 2	11 2	...	...	...
...	...	...	23 0	23 0	22 0	100 0	100 0	100 0	11 0	11 0	10 0	8 0	8 0	8 0	3 4 0	...	5-8 to 6-0
...	...	...	24 6	25 12	24 6	100 0	100 0	100 0	11 4	11 4	10 11	10 11	10 2	9 13½	1 12 0	...	9 6 0
...	...	...	21 14	21 14	24 7	128 12	128 12	128 12	11 9	11 9	11 9	10 5	10 5	10 5	3 12 0	...	7 8 0
...	...	...	23 2	23 2	24 8	120 0	100 0	120 0	12 0	11 12	11 12	11 8	11 8	11 8	4 0 0	...	7 8 0
...	...	...	21 0	22 8	21 8	150 0	150 0	150 0	12 0	12 0	13 0	11 8	11 8	12 8	3 8 0	4 0 0	8 0 0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	30 0	30 0	24 0	160 0	160 0	160 0	11 12	11 12	12 12	11 8	11 8	12 8	3 0 0	5 0 0	7 8 0
...	...	...	28 4	30 0	23 0	213 6	180 0	180 0	9 8	11 0	12 0	10 10	10 11	10 0	2 13 0	3 12 0	6 1 6
...	...	...	28 0	27 12	23 4	120 0	120 0	120 0	11 8	11 8	12 8	11 0	11 0	12 0	1-14 to 3-12	3-8 to 4-0	7-8 to 9-6
...	...	...	28 0	28 0	25 0	140 0	140 0	140 0	11 8	10 8	11 8	11 0	10 0	11 0	4 0 0	5 8 0	6 0 0
...	...	...	23 4	24 2	24 8	120 0	120 0	110 0	12 0	12 0	11 8	11 8	11 8	11 0	4 0 0	4 0 0	10 0 0
...	...	...	24 0	24 0	24 0	120 0	120 0	120 0	11 8	11 8	12 0	11 0	11 0	11 0	3 0 0	3 8 0	8 0 0
...	...	...	33 0	33 0	22 0	170 0	170 0	200 0	...	...	...	11 0	11 0	11 0	2 12 0	4-0 to 5-0	8-0 to 10 0
...	...	...	22 12	28 0	26 0	200 0	200 0	200 0	...	...	...	10 0	10 0	12 0	3 0 0	3-8 to 4-0	6-1 to 7-8
...	...	...	29 0	30 0	28 0	160 0	160 0	160 0	12 0	12 0	12 3	11 8	11 8	11 9½	4 0 0	4 0 0	8 0 0
...	...	...	29 12	31 8	20 8	200 0	200 0	200 0	12 0	12 0	12 4	11 10	11 8	12 0	2 13 0	3 8 0	6 10 6
...	...	...	25 0	25 0	25 0	160 0	160 0	160 0	...	...	...	11 8	11 8	12 0	3 12 0	4 0 0	7 8 0
...	...	...	24 0	25 0	26 0	160 0	160 0	160 0	12 0	12 0	11 8	7 0	7 0	8 0	...	...	...
...	...	...	35 0	34 0	33 0	100 0	100 0	120 0	13 0	13 0	13 0	12 8	12 8	12 8	5 12 0	5 0 0	10 0 0
...	...	...	35 0	34 0	27 0	80 0	80 0	80 0	12 8	12 8	13 0	12 0	12 0	12 0	5 10 0	5 0 0	9 6 0
...	...	...	32 0	31 0	28 0	120 0	80 0	110 0	11 0	11 0	12 0	11 0	11 0	12 0	5 10 0	5 0 0	9 6 0
...	...	...	31 0	31 0	28 0	70 0	80 0	80 0	13 0	13 0	13 0	12 0	12 0	12 0	5 10 0	6 0 0	13 5 0
...	...	...	31 0	32 0	32 0	160 0	160 0	160 0	13 0	12 8	12 8	12 8	12 0	12 0	4 11 0	4 8 0	10 4 0
...	...	...	33 0	33 0	38 0	130 0	130 0	140 0	14 4	14 4	14 0	13 12	13 12	13 8	7 8 0	5 0 0	10 5 0
...	...	...	22 0	22 0	21 0	70 0	70 0	80 0	10 0	10 0	9 9	9 8	9 8	9 0	8 0 0	6 0 0	12 0 0
...	...	...	24 0	23 0	24 0	120 0	120 0	120 0	12 8	12 8	11 8	12 0	12 0	11 0	6 0 0	6 0 0	12 0 0
...	...	...	34 0	34 0	36 0	100 0	100 0	110 0	14 4	14 8	14 6	13 12	14 0	13 12	5 0 0	5 0 0	10 0 0
...	...	...	33 0	33 0	36 0	100 0	100 0	110 0	15 0	15 0	15 0	14 8	14 8	14 8	6 0 0	5 0 0	10 0 0
...	...	...	36 0	34 0	38 0	100 0	100 0	100 0	15 0	15 0	15 8	14 8	14 8	14 8	5 0 0	5 0 0	10 0 0

† Inclusive of fooding. ‡ The rates of wage for Imported carpenters range from R20 to 40 per mensem. § Masons.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

QUANTITIES PER RUPEE.

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of 1884.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of 1884.	Rice (best sort). Present fortnight.	Rice (best sort). Past fortnight.	Rice (best sort). Corresponding fortnight of 1884.	Rice (common). Present fortnight.	Rice (common). Past fortnight.	Rice (common). Corresponding fortnight of 1884.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of 1884.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—*continued.*	Ferozepore	22 0	22 0	25 0	34 0	33 0	45 0	...	...	...	11 0	11 0	12 0	30 0	32 0	36 0	25 0	27 0	28 0
	Mooltan	17 0	17 0	19 0	27 0	27 0	30 0	...	...	...	12 0	10 0	10 0	26 0	26 0	28 0	20 0	20 0	24 0
	Jhang	18 0	19 0	23 0	30 0	28 0	34 0	...	...	...	10 0	10 0	11 0	22 0	24 0	32 0	28 0	30 0	28 0
	Montgomery	20 0	20 0	22 0	26 0	26 0	30 0	...	...	...	10 0	11 0	10 0	22 0	...	...	...	...	...
	Lahore	20 0	19 0	26 0	33 0	26 0	43 0	...	...	...	10 0	10 0	13 0	29 0	30 0	39 0	20 0	20 0	26 0
	Amritsar	22 0	22 0	29 0	31 0	25 0	39 0	...	...	...	13 0	13 0	14 0	28 0	30 0	39 0	20 0	20 0	28 0
	Gurdáspur	24 0	24 0	32 0	32 0	36 0	40 0	...	...	...	16 0	16 0	16 0	24 0	28 0	32 0	14 0	14 0	14 0
	Gujranwála	18 0	18 0	29 0	30 0	29 0	50 0	...	...	...	13 0	13 0	17 0	26 0	26 0	35 0	25 0	26 0	26 0
	Siálkot	19 0	18 0	31 0	28 0	25 0	54 0	...	...	...	12 0	12 0	16 0	26 0	26 0	39 0	25 0	24 0	45 0
	Gujrát	21 0	20 0	33 0	30 0	31 0	49 0	...	...	...	12 0	12 0	12 0	25 0	24 0	47 0	28 0	27 0	41 0
	Ráwalpindi	23 0	24 0	33 0	40 0	40 0	58 0	...	...	...	12 0	12 0	14 0	26 0	29 0	50 0	29 0	30 0	48 0
	Jhelum	21 0	21 0	31 0	33 0	32 0	46 0	...	...	...	12 0	12 0	12 0	25 0	25 0	37 0	22 0	23 0	40 0
	Shahpúr	21 0	21 0	29 0	25 0	26 0	37 0	...	...	...	14 0	14 0	14 0	27 0	27 0	36 0	24 0	24 0	36 0
	Muzaffargarh	19 0	19 0	21 0	23 0	25 0	28 0	...	...	...	6 0	6 0	6 0	23 0	24 0	24 0	22 0	22 0	25 0
	Dera Ghází Khán	17 0	18 0	19 0	26 0	26 0	28 0	...	...	...	9 0	8 0	11 0	22 0	22 0	33 0	22 0	22 0	28 0
	Dera Ismail Khán	24 0	25 0	28 0	43 0	42 0	44 0	...	...	...	9 0	9 0	9 0	39 0	40 0	42 0	31 0	33 0	38 0
	Banu	28 0	31 0	38 0	48 0	55 0	51 0	...	...	...	11 0	11 0	10 0	45 0	50 0	50 0	33 0	38 0	40 0
	Kohát	17 0	22 0	33 0	41 0	49 0	69 0	...	...	...	17 0	19 0	17 0	...	...	...	28 0	32 0	48 0
	Pesháwár	19 0	22 0	30 0	40 0	41 0	56 0	...	...	...	14 0	14 0	14 0	38 0	38 0	50 0	24 0	24 0	36 0
	Hazára	24 0	24 0	36 0	36 0	40 0	51 0	...	...	...	14 0	14 0	14 0	34 0	32 0	56 0	28 0	29 0	36 0
Central Provinces.	Saugor	20 8	22 7	29 0	...	...	...	12 15	10 10	12 0	13 0	11 5	13 0	29 6	28 15	35 0	...	...	...
	Damoh	24 0	26 11	32 0	...	...	...	13 11	14 9	17 8	15 0	16 0	18 8	36 0	36 0	34 8	...	...	...
	Jubbulpore	18 8	19 0	25 0	...	...	...	13 0	13 0	14 0	15 0	15 0	16 0	26 0	27 0	32 0	...	...	...
	Mandla	20 0	21 0	36 0	...	...	...	13 0	15 0	16 0	18 0	17 0	21 8	...	...	...	...	...	...
	Seoni	20 6	21 5	31 0	...	...	...	10 15	12 2	12 8	16 9	16 9	19 0	...	...	...	...	0 26	...
	Narsinghpur	19 2	19 2	22 8	...	...	...	10 15	10 15	10 8	13 4	13 4	13 8	29 14	29 14	32 0	...	4 27	...
	Hoshangabad	17 8	17 8	24 12	...	...	...	8 7	8 7	5 10	10 14	10 14	12 6	23 6	25 8	31 8	...	...	...
	Nimár	17 10	17 10	24 12	...	...	...	8 7	8 7	11 9	11 7	11 7	15 15	27 9	27 9	26 4	...	...	...
	Betúl	16 12	17 8	28 0	...	...	...	12 1	12 1	14 0	12 8	12 8	15 0	20 3	20 3	30 0	...	...	...
	Chhindwára	17 10	19 0	23 10	...	...	...	10 0	11 7	8 8	13 5	13 5	14 5	24 0	24 0	26 12	...	...	...
	Wardha	*	20 0	26 0	...	...	...	*	8 14	9 0	*	13 5	12 0	*	25 0	27 0	...	...	...
	Nágpur	21 14	22 8	25 4	...	...	...	8 7	8 12	9 12	15 0	16 4	14 4	26 4	26 4	29 12	...	...	...
	Chandá	17 5	20 0	23 0	...	...	...	...	...	...	15 2	15 3	17 8	23 0	21 14	24 8	...	...	...
	Bhandará	20 0	20 0	27 0	...	...	...	8 12	8 12	12 4	16 4	16 4	19 0	...	...	...	...	...	...
	Bálaghat	23 10	23 10	25 0	...	...	...	13 2	13 2	15 0	22 15	22 15	24 0	...	...	...	...	...	...
	Raipur	*	32 5	36 0	...	...	...	*	12 8	15 0	*	23 1	25 0	...	...	...	...	...	...
	Biláspur	39 15	33 4	56 12	...	...	...	20 4	20 4	26 2	29 4	29 4	36 8	...	...	...	...	...	...
	Sambalpur	28 0	28 0	33 4	...	...	...	18 6	18 6	26 4	22 12	22 12	29 12	...	...	...	...	...	...
British Burma.	*Arakan Division.*																		
	Akyab	...	...	...	...	...	...	11 4	11 0	11 8	13 0	13 8	16 0	...	...	...	...	...	...
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kyoukpyoo	...	...	...	...	...	...	13 5	16 3	15 1	14 13	17 10	16 9	...	...	...	...	...	...
	Sandoway	...	...	...	...	...	...	22 14	22 14	19 2	26 13	26 13	22 14	...	...	...	...	...	...
	Pegu Division.																		
	Rangoon Town	11 2	11 4	16 10	...	...	...	10 6	10 0	13 0	11 10	12 4	15 4	...	...	...	...	...	...
	Pegu	...	...	...	...	...	...	9 14	7 9	7 9	13 6	9 14	10 1	...	...	...	...	...	...
	Tharrawaddy	...	...	...	...	...	...	13 15	11 14	14 4	15 15	12 15	17 13	...	...	...	...	...	...
	Prome	12 2	10 6	19 7	...	...	...	16 12	13 7	13 7	19 10	17 2	16 2	...	...	...	...	...	...
	Irrawaddy Division.																		
	Bassein	...	...	...	...	...	...	...	16 13	15 7	...	15 8	18 7	...	...	...	...	...	...
	Henzada	...	...	...	...	...	...	14 6	14 6	13 1	22 5	22 5	19 8	...	...	...	...	...	...
	Thonegwa	...	...	...	...	...	...	12 9	9 6	9 6	21 0	11 4	9 12	...	...	...	...	...	...
	Thayetmyo	10 15	10 15	12 1	...	...	...	10 10	10 10	9 6	11 5	11 5	12 7	...	...	...	...	...	...
	Tenasserim Division.																		
	Moulmein Town & Amherst	9 0	9 0	9 0	...	...	...	9 0	9 0	9 11	12 2	12 2	12 2	...	...	...	...	...	...
	Tavoy	...	...	...	...	...	...	...	13 12	13 12	...	19 6	17 15	...	...	...	...	...	...
	Mergui	...	...	...	...	...	...	16 4	16 4	14 9	20 3	20 3	16 10	...	...	...	...	...	...
	Toungoo	...	...	...	...	...	...	10 10	10 10	10 10	12 13	12 13	12 13	...	...	...	...	...	...
	Shwaygyin	...	...	...	...	...	...	9 13	9 13	25 4	10 6	10 6	9 13	...	...	...	...	...	...
	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad Assigned Districts.	Secunderabad	16 5	16 12	15 8	...	...	...	7 8	7 8	7 8	11 11	12 3	11 11	21 0	21 0	17 14	...	...	18 1
	Bolarum	18 3	18 3	16 12	...	...	...	8 3	9 0	8 11	11 1	11 4	11 4	25 1	24 14	19 9	...	...	...
	Chudderghat	11 0	11 0	12 0	...	...	...	7 8	7 8	8 0	9 8	10 0	9 8	23 0	25 0	17 0	24 0	25 0	20 8
	Amráoti	20 0	20 4	22 15	12 0	11 0	...	8 0	8 0	7 3	10 0	10 0	10 3	25 10	27 8	25 10	18 10	19 0	18 10
	Akola	21 0	21 0	26 0	...	...	...	8 5	8 5	8 0	10 0	10 0	10 0	28 0	28 0	26 0	21 0	18 0	21
	Ellichpur	18 0	19 0	21 0	8 0	7 12	6 0	8 0	8 0	8 4	10 0	10 0	11 0	25 0	24 0	26 0	20 0	19 0	21
	Buldána	23 0	24 0	30 0	...	...	...	...	...	...	12 0	12 0	12 0	34 0	34 0	35 0	26 0	28 0	24
	Wún	17 0	17 8	24 0	...	...	...	7 8	7 8	9 0	10 8	11 0	14 0	25 0	27 4	29 0	...	...	...
	Basim	27 0	27 0	26 11	...	...	...	7 13	7 13	8 8	10 13	10 11	11 11	34 0	34 0	31 11	...	...	...

* No return received.

INDIA FOR THE 2nd HALF OF DECEMBER 1885—*continued.*

IN SEERS OF 80 TOLAHS.															AVERAGE WAGES PER MONTH.		
Lesser Millets, Ragi, &c. (Kavaru, Veragu Sawee, Cheena, Coraloo, Murhwa, Naglee), *Panicum Miliaceum, &c.*			Gram.			Firewood.			Salt.								
									Wholesale.			Retail.					
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.
...	...	...	35 0	34 0	44 0	90 0	90 0	90 0	14 8	14 8	14 8	14 0	14 0	14 0	5 4 0	5 8 0	12 5 0
...	...	...	24 0	24 0	27 0	100 0	100 0	90 0	15 4	15 4	15 0	14 4	14 12	14 8	6 12 0	6 12 0	16 8 0
...	...	...	26 0	25 0	34 0	200 0	200 0	200 0	15 8	15 4	15 0	15 0	14 12	14 8	6 0 0	5 0 0	15 0 0
...	...	...	29 0	29 0	34 0	200 0	200 0	200 0	13 0	13 0	13 0	12 0	12 0	12 0	6 0 0	6 0 0	12 8 0
...	...	...	29 0	30 0	40 0	90 0	90 0	90 0	15 0	15 0	15 0	14 0	14 0	14 0	5 0 0	6 0 0	15 0 0
...	...	...	32 0	30 0	42 0	90 0	90 0	90 0	15 8	15 8	15 6	15 0	15 0	15 0	6 0 0	6 0 0	12 11 0
...	...	...	29 0	28 0	37 0	120 0	120 0	120 0	15 0	15 0	14 8	14 0	14 0	14 0	4 0 0	6 0 0	10 0 0
...	...	...	27 0	26 0	38 0	90 0	100 0	90 0	16 0	16 0	15 4	15 8	15 8	15 0	3 0 0	5 0 0	9 6 0
...	...	...	28 0	28 0	35 0	110 0	110 0	110 0	16 8	16 8	16 4	16 0	16 0	16 0	5 8 0	5 8 0	11 0 0
...	...	...	27 0	26 0	34 0	100 0	100 0	100 0	†	†	†	16 0	16 0	16 0	4 0 0	5 0 0	10 0 0
...	...	...	30 0	29 0	41 0	120 0	120 0	120 0	15 10	15 10	15 10	15 8	15 8	15 8	8 0 0	8 0 0	17 0 0
...	...	...	26 0	26 0	34 0	130 0	120 0	120 0	16 8	16 8	16 8	16 0	16 0	16 0	6 0 0	7 0 0	15 0 0
...	...	...	27 0	28 0	37 0	240 0	240 0	240 0	17 0	17 0	17 0	16 0	16 0	16 0	5 5 0	5 8 0	13 8 0
...	...	...	22 0	22 0	25 0	100 0	100 0	120 0	†	†	†	14 0	14 0	14 0	8 0 0	6 0 0	17 8 0
...	...	...	21 0	22 0	27 0	125 0	125 0	125 0	26 4	26 4	28 12	25 0	25 0	28 12	5 0 0	6 0 0	15 0 0
...	...	...	32 0	33 0	41 0	128 0	133 0	131 0	43 12	44 6	50 0	41 4	41 4	47 8	6 0 0	6 8 0	15 0 0
...	...	...	34 0	38 0	48 0	80 0	80 0	80 0	60 0	60 0	80 0	50 0	50 0	60 0	5 10 0	6 0 0	17 0 0
...	...	...	26 0	27 0	33 0	134 0	128 0	153 0	61 3	61 3	61 3	58 11	58 11	58 11	11 8 0	8 0 0	22 8 0
...	...	...	25 0	27 0	39 0	98 0	98 0	110 0	45 8	44 4	45 8	44 0	43 0	44 0	6 0 0	6 0 0	26 0 0
...	...	...	23 0	23 0	30 0	100 0	100 0	80 0	†	†	†	12 0	12 0	12 0	6 0 0	6 0 0	15 0 0
...	...	...	24 15	27 7	29 8	160 0	160 0	160 0	9 11	9 13	10 4	9 2	9 2	10 0	2-8 to 3-0	5-0 to 6-0	8-0 to 15-0
...	...	...	35 11	35 11	34 8	200 0	200 0	200 0	10 12	10 12	11 0	10 11	10 11	10 8	4 8 0	6 0 0	10-0 to 13-0
...	...	...	27 0	27 0	30 0	120 0	120 0	140 0	11 13	11 13	11 12	11 0	11 0	11 4	4 0 0	4-0 to 5-0	12-0 to 15-0
...	...	...	29 0	35 0	42 0	256 0	256 0	256 0	...	...	...	10 13	10 13	11 0	4 0 0	4 0 0	11 4 0
...	...	...	18 11	18 9	31 0	220 0	220 0	220 0	11 7	11 7	11 8	10 11	10 11	11 4	4 0 0	6 0 0	12 0 0
...	...	...	28 3	28 3	31 0	140 0	140 0	140 0	11 11	11 11	11 0	11 7	11 7	10 12	5 0 0	7 0 0	15 0 0
...	...	...	26 2	26 2	28 2	160 0	160 0	160 0	11 14	11 14	11 14	11 0	11 0	11 0	6 0 0	6-0 to 7-0	12-0 to 30-0
...	...	...	19 9	19 9	25 13	160 0	160 0	160 0	13 12	13 12	13 13	11 15	11 15	13 0	7 0 0	6 8 0	15-0 to 20-0
...	...	...	20 0	19 0	26 0	320 0	320 0	320 0	11 11	11 11	11 8	11 2	11 2	11 0	4-0 to 6-0	6-0 to 7-0	15-0 to 20 0
...	...	...	19 0	20 12	26 3	160 0	160 0	200 0	10 6	10 14	10 0	9 13	10 11	9 4	4 0 0	4 0 0	12 0 0
...	...	...	*	20 0	22 0	*	160 0	155 0	*	13 2	12 8	*	10 11	12 0	4 0 0	7 0 0	15 0 0
...	...	...	16 4	21 14	23 4	100 0	100 0	120 0	12 0	12 0	12 0	11 12	11 12	11 12	5 0 0	6 0 0	12-0 to 15-0
...	...	...	15 2	19 0	27 0	675 0	675 0	360 0	11 10	11 6	...	11 2	10 14	11 0	4 0 0	5 0 0	15 0 0
...	...	...	8 12	20 0	26 0	200 0	180 0	220 0	11 0	11 0	11 4	10 0	10 12	11 0	4 0 0	5 0 0	15 0 0
...	...	...	21 10	21 10	27 0	144 0	144 0	275 0	11 7	11 7	11 0	10 11	10 11	10 0	3 0 0	4 0 0	15 0 0
...	...	...	*	17 0	24 0	*	64 0	64 0	*	11 5	11 0	†	10 9	10 8	3-0 to 4-0	5-0 to 6-0	6-0 to 16-0
...	...	...	20 0	27 3	48 0	128 0	128 0	120 0	10 0	10 0	...	9 0	9 0	9 0	1 8 0	4 0 0	10 0 0
...	...	...	15 12	15 12	19 8	180 0	160 0	125 0	12 4	12 4	13 0	11 6	11 6	12 0	4 0 0	2 8 0	7 8 0
...	...	...	10 0	10 0	11 0	300 0	300 0	264 0	35 0	35 0	35 0	30 0	30 0	32 0	12-0 to 16-0	10-0 to 12-0	15-0 to 20-0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	4 0	4 0	4 0	50 0	50 0	50 0	...	...	...	36 0	36 0	36 0	8 0 0	12 0 0	30-0 to 60-0
...	...	...	...	...	...	469 11	469 11	469 11	...	...	...	39 0	39 0	22 13	12 0 0	10 0 0	15 0 0
...	...	...	18 0	18 0	18 4	320 0	320 0	320 0	50 10	50 10	50 11	29 3	29 3	22 10	15 0 0	12 0 0	30 0 0
...	...	...	10 1	10 1	12 1	58 4	46 9	58 4	31 13	31 13	31 13	26 14	26 14	22 6	26 0 0	12 0 0	30 0 0
...	...	...	11 1	11 1	8 14	535 11	535 11	535 11	...	...	...	29 12	29 12	35 11	22 8 0	15 0 0	30 0 0
...	...	...	10 6	8 0	15 9	209 8	167 9	167 9	29 9	29 9	32 4	18 10	18 10	18 10	17 8 0	13 8 0	45 0 0
...	...	...	...	12 14	13 8	...	251 13	277 8	...	28 6	34 7	...	25 2	29 4	...	...	...
...	...	...	...	...	...	183 8	183 8	183 8	35 8	35 8	29 9	35 8	35 8	29 9	15 0 0	12 0 0	22 0 0
...	...	...	16 13	13 7	22 7	295 3	185 8	147 10	29 6	44 5	50 0	29 9	39 6	44 5	15 0 0	10 0 0	15 0 0
...	...	...	9 10	9 10	13 13	392 0	392 0	245 0	19 11	19 11	29 9	14 3	14 3	18 15	15 0 0	12 0 0	30 0 0
...	...	...	12 2	12 2	12 2	220 0	220 0	220 0	30 15	30 15	30 15	30 8	30 8	30 8	25 0 0	12 0 0	25 0 0
...	...	...	...	...	...	...	399 3	399 3	...	24 2	24 2	..	16 1	16 1	...	...	...
...	...	...	...	...	...	428 0	428 0	428 0	30 6	30 6	36 8	14 0	14 0	29 3	15 0 0	12 0 0	30 0 0
...	...	...	12 9	11 5	8 1	27 0	27 0	24 0	29 6	29 6	27 2	18 12	18 12	18 12	...	...	...
...	...	...	...	...	...	200 0	150 0	150 0	35 6	35 6	35 6	18 14	18 14	18 14	20 0 0	15 0 0	30 0 0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14 14	...	23 14	14 13	15 15	17 4	125 0	125 0	125 0	10 11	10 11	10 14	10 3	10 3	10 6	5-0 to 7-0	5-0 to 7-0	13-0 to 19-0
...	...	...	16 2	16 3	19 5	116 14	116 14	116 14	...	...	..	10 9	10 10	10 10	...	6-0 to 8-0	11-4 to 22-8
...	...	...	15 0	15 0	17 8	88 0	88 0	80 0	...	...	...	9 12	9 12	9 12	7 8 0	8 0 0	15 0 0
...	...	...	18 10	20 4	21 0	...	...	...	12 8	12 8	12 8	12 0	12 0	12 0	4 0 0	7 0 0	15 0 0
...	...	...	22 0	26 0	24 0	64 0	64 0	64 0	12 0	12 0	12 0	11 0	11 0	11 0	7 0 0	7 0 0	22 8 0
...	...	...	16 0	16 0	18 0	100 0	100 0	128 0	...	...	...	10 8	11 0	11 0	6 0 0	7 0 0	20 0 0
...	...	...	23 0	24 0	21 0	...	...	...	...	...	...	11 0	12 0	11 0	5 13 0	7 8 0	23 4 0
...	...	...	17 0	17 8	25 0	150 0	200 0	250 0	...	...	...	11 0	11 0	11 8	6 0 0	6 0 0	15 0 0
...	...	...	24 11	25 0	24 5	83 0	83 0	83 0	10 13	10 13	10 11	10 0	10 0	10 0	5 12 8	11 0 0	16 9 0

† No wholesale salt sold.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

QUANTITIES PER RUPEE

Provinces.	Districts.	Wheat.			Barley.			Rice (best sort).			Rice (common).			Great Millet (Cholum, Jowar), *Holcus Sorghum.*			Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata.*		
		Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Mysore.	Bangalore	No	return	received.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kolar																		
	Túmkúr																		
	Mysore																		
	Shimoga																		
	Kadur																		
Coorg.	Coorg	9 4	9 4	9 5	8 8	8 8	10 2	12 0	11 8	11 11	15 0	14 0	15 11	...	...	...	...	...	...
Rajpootana.	Jeypore	21 0	22 0	18 0	32 0	34 0	27 0	6 0	6 0	6 0	9 0	9 0	9 4	33 0	34 0	24 0	22 8	21 0	25 0
	Kishengurh	21 8	21 4	17 8	34 0	33 12	24 0	8 0	9 0	9 0	9 0	10 0	10 0	40 8	40 0	22 0	23 8	23 8	18 0
	Kerrowlee	23 12	22 8	21 4	30 0	31 4	32 8	11 4	12 8	13 12	14 1	13 12	16 12	31 4	30 10	30 0	23 7	23 2	27 8
	Ulwur	22 8	22 14	19 0	32 14	32 4	28 4	6 12	6 12	6 12	10 11	10 11	10 3	27 0	30 0	30 0	22 14	23 1	27 11
	Bhurtpore (City)	19 11	19 11	19 7	29 8	30 0	26 14	7 8	7 4	7 2	8 8	8 4	8 8	25 14	25 13	29 12	21 12	22 10	30 4
	Ajmere	18 8	18 8	19 0	32 0	32 0	27 0	3 0	3 0	3 0	8 0	8 0	8 0	35 0	34 0	28 0	22 0	24 0	20 0
	Deoli Cantonment	24 5	24 3	26 0½	38 11	38 12½	43 15	...	...	...	9 4	9 4	9 4	37 4	38 0	40 3	31 0	31 0	33 0
	Erinpura	19 0	18 11	20 4	31 0	30 0	28 11	...	...	...	7 4	7 0	7 6	20 0	20 0	21 0	20 8	20 0	21 3
	Sirohee	16 0	16 0	17 8	24 0	24 0	25 0	5 0	5 0	6 4	6 0	6 0	7 4	17 0	17 0	18 0	18 0	18 0	19 8
	Abu	16 8	17 8	15 4	23 0	24 0	20 8	6 0	6 0	6 0	8 0	8 0	8 0	...	...	...	17 8	18 0	17 0
	Anadra	18 8	18 0	16 14	26 0	26 0	23 8	6 4	6 4	6 4	8 0	8 0	8 0	...	...	...	20 0	20 0	19 0
	Bálmere	18 0	17 0	16 0	...	...	...	5 0	5 0	5 8	9 0	8 0	8 8	...	...	...	21 8	21 8	33 0
	Jeysalmere	13 8	13 8	14 0	...	...	...	10 7	10 6	10 9	12 12	12 8	12 0	18 12	18 8	22 0	16 0	15 10	20 6
	Hilly Tracts of Meywar	22 0½	22 0	20 0	26 0	29 0	21 0	...	...	...	15 0	13 0	15 0	...	...	...	...	...	...
	Meywar (Oodeypore)	18 12	18 5¼	23 9	25 0	25 0	36 11½	8 15¾	7 13	9 6	...	...	...	...	...	...	...	...	...
	Bánswára (Meywar Agency)	No	return	received.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Partábgarh (,,)	21 4	21 4	26 1	...	...	...	8 2	8 12	10 0	10 10	10 15	13 7	...	...	...	...	...	...
	Marwar (Jodhpore)	19 0	18 0	18 8	25 0	25 0	23 8	6 4	6 4	5 0	7 8	7 8	7 12	22 8	21 4	25 0	20 0	17 8	20 14
	Bikaneer	14 4	14 4	15 8	...	...	...	3 12	3 12	3 12	6 8	6 7	6 12	...	...	...	17 6	16 10	17 12
	Boondee	27 8	25 0	31 0	40 0	42 8	60 0	8 8	8 8	7 0	9 0	9 0	8 0	34 8	34 8	48 0	21 0	21 0	21 0
	Kotah	25 0	26 0	32 0	25 0	25 0	40 0	7 8	7 8	6 8	8 0	8 0	7 0	30 0	30 0	42 8	23 0	20 0	20 0
	Tonk	22 4	22 4	23 8	36 0	34 0	38 0	9 8	8 0	7 0	12 12	9 8	7 8	39 4	39 10	40 2	25 11	26 0	28 12
	Jhallawar	20 3½	20 3½	28 11½	25 14	25 14	46 14	...	...	...	11 13	11 13	11 13	28 5	28 5	50 0	17 0	17 0	25 2
	Shahpoora	24 4	24 8	24 8	41 0	41 0	35 0	9 8	8 2	7 8	11 0	10 4	10 0	34 0	39 0	32 0	31 0	28 0	25 0
	Dholpur	19 8	20 0	19 0	32 0	33 2	31 8	9 0	10 0	9 0	9 8	11 0	10 2	28 0	29 4	38 4	23 0	24 0	38 13
Central India.	Indore	18 13	18 13	21 8	20 0	20 0	...	9 3	9 3	9 3	10 0	10 0	10 0	29 1	27 7	26 10	20 0	22 5	20 0
	Gwalior	18 0	18 15	20 9	26 12	27 6	20 5	7 13	7 13	7 5	9 6	9 2	8 15	25 9	27 6	26 1	27 6	28 5	26 8
	Goona	22 0	22 8	32 0	20 0	20 0	21 0	9 8	9 8	8 0	10 8	10 8	9 0	29 0	30 0	45 0	†	16 0	20 0
	Baghelkhand (Sutna)	22 0	23 0	27 0	34 8	35 0	40 0	8 0	8 0	8 0	17 0	18 0	22 0	30 8	33 0	33 8	22 0	22 0	29 0

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch.*)

INDIA FOR THE 2nd HALF OF DECEMBER 1885—*concluded*

IN SEERS OF 80 TOLAHS.																AVERAGE WAGES PER MONTH.		
Lesser Millets, Ragi, &c. (Kavaru, Vemgu, Sawee, Cheena, Coraloo, Murhwa, Nuglee), *Panicum Miliaceum, &c.*			Gram.			Firewood.			Salt.						Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter, or Blacksmith.
									Wholesale.			Retail.					
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.			
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.
...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
27 0	26 8	28 0	18 8	19 0	24 9	110 0	110 0	110 0	10 8	11 0	11 8	9 12	10 0	10 10	7 8 0	8 0 0	22 8 0
...	...	...	32 0	32 0	26 0	...	...	...	14 0	13 0	14 8	14 4	13 4	14 8	4 0 0	5-0 to 6-0	8-0 to 10-0
...	...	...	40 0	40 0	26 0	...	...	...	...	...	.	14 0	14 0	16 0	4 0 0	5-0 to 6-0	8-0 to 10-0
...	...	...	32 8	32 8	31 4	...	...	...	13 0	13 2	14 12	12 12	13 0	14 12	...	...	4 to 5-8
...	...	...	33 7	32 4	28 6	...	...	...	14 4	14 4	16 4	13 12	13 12	15 8	4-0 to 5-0	3-8 to 6-0	6-0 to 8-0
..	...	...	31 7	31 6	23 6	...	...	...	12 4	12 4	12 4	12 0	12 0	12 0	...	...	5-8 to 7-0
	...	...	34 0	33 0	26 0	70 0	70 0	80 0	14 8	14 8	17 0	13 0	13 0	15 0	3-0 to 4-0	5-0 to 8-0	10-0 to 20-0
	...	...	35 4	35 13	33 8	240 0	...	...	...	...	...	12 8	12 8	14 8	7-8 to 9-6	...	7-8 to 9-6
									R a. p.	R a. p. per md.	R a. p.						
...	...	...	32 0	31 0	24 1	360 0	320 0	200 0	2 15 6	3 0 3	2 14 6	13 4	13 0	13 8	6 0 0	6 0 0	12 0 0
...	...	...	20 0	20 0	19 8	200 0	200 0	130 0	2 12 0	2 12 0	2 12 0	14 8	14 8	13 5	5 2 6	5 0 0	9 6 0
...	...	...	22 8	22 8	18 0	160 0	160 0	160 0	3 1 3	3 1 3	3 1 6	13 0	13 0	13 0	6 0 0	...	...
...	...	...	26 0	26 0	20 0	...	...	...	2 14 0	2 14 0	2 15 0	14 0	14 0	13 8	...	...	...
...	...	...	15 0	15 0	13 0	240 0	240 0	260 0	2 6 9	2 6 0	2 3 3	17 0	16 8	18 4	5 2 0	...	15 0 0
...	...	...	14 8	14 6	18 0	...	...	...	1 9 0	1 9 6	1 9 0	25 0	25 0	22 0	...	...	...
...	...	...	25 0	30 0	21 0	*	*	*	3 10 0	3 10 0	4 0 0	11 0	11 0	10 0	5 4 0	4 9 0	9-6 to 15-0
									. Ch.	S. Ch.	S. Ch.						
...	...	...	21 14	21 14	22 10½	200 0	200 0	200 0	13[a] 4½	12 8	12 1¾	12 8	12 8	11 11½	4-0 to 5-0	5-0 to 6-0	13-2 to 15-0
									R a. p.	R a. p. per md.	R a. p.						
...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	31 4	32 8	33 0	...	...	...	2 4 0	...	...	17 13	17 9	17 1	6 0 0	4 8 0	12-0 to 13-8
...	...	...	27 8	27 8	22 4	90 0	90 0	90 0	2 7 3	2 7 3	2 6 6	16 4	16 4	16 8	5 10 0	7 0 0	10 0 0
									S. Ch	S. Ch.	S. Ch.						
...	...	...	21 8	20 12	20 4	100 0	90 0	...	...	...	...	14 0	14 0	11 8	4 1 0	5 6 0	5-10 to 11-12
...	...	...	35 0	34 8	32 0	160 0	160 0	160 0	12 0	12 0	13 0	11 8	11 12	12 8	5 10 0	5 10 0	7-8 to 15-0
...	...	...	36 0	36 0	37 0	240 0	240 0	240 0	12 8	12 8	12 8	12 0	12 0	12 0	4 0 0	4 0 0	8 0 0
...	...	...	36 0	32 4	30 0	80 0	105 0	80 0	13 0	12 12	14 3	12 12	12 3	13 15	3 12 0	2 13 0	7-8 to 15-0
...	...	...	30 5	30 *	34 12	.	.	...	11 1	11 4½	11 2	10 13	11 0½	10 14	4-0 to 5-0	4-0 to 6-0	7-0 to 12-0
...	...	...	34 0	37 4	27 0	160 0	160 0	160 0	13 0	12 10	14 12	12 12	12 6	14 8	5 10 0	4 11 0	9 6 0
...	...	...	31 0	32 0	21 0	...	...	...	13 8	13 0	13 8	13 0	12 4	12 10	4 8 0	4-8 to 5-0	10-0 to 20-0
†	†	†	24 0	26 10	24 8	100 0	100 0	100 0	12 0	12 0	11 8	11 8	12 0	11 4	6 0 0	6-0 to 7-0	15 0 0
†	†	†	25 9	26 8	19 5	136 14	136 14	109 8	11 7	11 14	12 6	11 1	11 7	11 14	4 11 0	5 0 0	10 0 0
†	†	†	29 0	30 0	32 0	200 0	200 0	200 0	12 12	12 0	12 4	12 0	11 12	12 0	4-0 to 5-0	4-0 to 6-0	12-0 to 15-0
†	†	†	26 8	28 0	32 8	160 0	160 0	160 0	11 10	11 10	11 15	11 0	11 0	11 8	3 8 0	4 8 0	13 13 0

* Eight pies per bundle. † Not sold.

D. BARBOUR,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SUPPLEMENT TO THE STATEMENT OF PRICES CURRENT OF FOOD GRAINS FOR THE 1st HALF OF DECEMBER 1885, PUBLISHED IN PAGES 86 AND 87 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 16th JANUARY 1886.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAHS.

Provinces	Districts	Wheat. Present fortnight. S. C.	Wheat. Past fortnight. S. C.	Wheat. Corresponding fortnight of last year. S. C.	Barley. Present fortnight. S. C.	Barley. Past fortnight. S. C.	Barley. Corresponding fortnight of last year. S. C.	Rice. Best sort. Present fortnight. S. C.	Rice. Best sort. Past fortnight. S. C.	Rice. Best sort. Corresponding fortnight of last year. S. C.	Rice. Common. Present fortnight. S. C.	Rice. Common. Past fortnight. S. C.	Rice. Common. Corresponding fortnight of last year. S. C.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight. S. C.	Great Millet. Past fortnight. S. C.	Great Millet. Corresponding fortnight of last year. S. C.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight. S. C.	Bulrush Millet. Past fortnight. S. C.	Bulrush Millet. Corresponding fortnight of last year. S. C.	Lesser Millets, Ragi, &c. (Kavaru, Veragoo, Sawee, Cheena, Coraloo, Murhwa, Nuglee, &c.), *Panicum Miliaceum*, *Eleusine Coracana*, &c. Present fortnight. S. C.	Lesser Millets. Past fortnight. S. C.	Lesser Millets. Corresponding fortnight of last year. S. C.	Gram. Present fortnight. S. C.	Gram. Past fortnight. S. C.	Gram. Corresponding fortnight of last year. S. C.	Firewood. Present fortnight. S. C.	Firewood. Past fortnight. S. C.	Firewood. Corresponding fortnight of last year. S. C.	Salt. Wholesale. Present fortnight. S. C.	Salt. Wholesale. Past fortnight. S. C.	Salt. Wholesale. Corresponding fortnight of last year. S. C.	Salt. Retail. Present fortnight. S. C.	Salt. Retail. Past fortnight. S. C.	Salt. Retail. Corresponding fortnight of last year. S. C.
N. W. Provinces.	Dehra Dún	20 0	21 0	21 8	32 0	31 0	24 0	6 0	6 8	6 8	11 0	12 0	11 8	25 0	[illegible]	[illegible]	28 0	30 0	24 0	...	...	...	26 8	26 8	26 0	160 0	160 0	160 0	11 8	11 8	11 8	11 0	11 0	11 0
	Saháranpur	21 8	22 9	23 10½	32 4	32 4	26 14	9 11	7 8½	10 12	12 14½	13 7	12 14½	30 1½	[illegible]	26 14	23 10½	26 14	26 14	...	...	...	27 15	27 15	27 15	107 8	129 0	107 8	12 14½	12 14½	13 15½	12 5½	12 5	13 7
	Muzaffarnagar	22 4	22 8	24 14	36 5	35 5	30 12	6 9	6 9	6 9	13 12	14 5	15 6	29 11	[illegible]	29 11	25 5	26 6	27 8	...	...	...	29 4	28 11	28 11	110 0	132 0	132 0	12 10	13 0	13 4	12 2	12 6	12 10
	Meerut	21 0	21 4	23 0	36 0	36 0	26 0	6 8	6 8	6 8	15 0	15 0	12 [illegible]	31 0	[illegible]	26 0	26 0	27 8	26 0	...	...	...	29 0	29 0	26 0	100 0	100 0	100 0	12 8	12 8	13 8	12 0	12 0	12 8
	Bulandshahr	23 6	24 0	24 12	32 8	38 0	32 0	6 0	6 0	7 0	10 0	10 0	9 10	32 0	[illegible]	33 0	25 10	27 0	31 8	...	...	...	27 4	28 0	26 8	140 0	160 0	130 0	12 4	12 4	12 8	...	...	...
	Aligarh	20 8	21 0	21 8	32 0	36 0	32 0	5 8	5 8	6 8	11 8	11 8	11 8	26 0	[illegible]	31 0	24 8	27 0	30 0	...	...	...	27 0	27 0	25 0	140 0	140 0	130 0	13 0	13 0	14 0	12 8	12 8	12 8
	Kumaon	14 0	14 0	11 8	15 0	15 0	13 0	10 0	11 0	9 0	11 0	11 8	9 8	...	...	...	...	...	...	...	...	...	14 0	15 0	11 0	200 0	200 0	200 0	8 0	9 0	7 0	7 0	8 0	6 0
	Garhwál	18 0	18 0	14 0	22 0	22 0	18 0	8 0	7 0	8 0	15 0	16 0	11 0	...	...	...	25 0*	20 0*	20 0*	...	...	...	8 0	8 0	8 0	160 0	280 0	280 0	10 0	10 0	8 4	9 0	9 0	7 8
	Bijnor	21 6	21 6	20 13	35 7	35 12	23 14	12 6	12 6	12 6	14 10	14 14	14 10	...	[illegible]	...	25 5	24 12	24 12	...	...	...	25 5	25 12	24 12	135 0	135 0	115 0	...	...	...	11 9	11 13	12 6
	Moradabad	22 8	22 12	19 11	32 0	32 0	25 8	11 8	11 8	10 0	16 0	16 0	14 4	27 8	[illegible]	31 0	25 8	25 8	26 8	...	...	...	25 8	25 8	22 8	125 0	125 0	125 0	13 4	13 4	13 4	13 0	13 0	13 0
	Budaun	22 3	22 3	20 6	33 0	33 9½	28 12½	6 0	6 0	9 9½	18 0	18 0	19 3	25 3	[illegible]	32 6	23 6½	28 12½	28 12½	...	...	...	23 6½	24 0	19 12½	192 0	192 0	192 0	12 0	12 0	11 6	11 6½	11 6½	11 1½
	Bareilly	20 0	20 0	20 0	28 12	28 12	30 0	6 4	6 4	6 4	15 0	14 6	14 11	25 0	3 0	28 12	22 8	23 12	28 2	...	...	...	23 12	23 2	22 8	125 0	125 0	125 0	12 8	12 3	12 13	11 14	11 14	12 8
	Sháhjahánpur	22 12	23 0	24 12	34 0	34 0	32 8	8 0	8 0	8 0	18 0	18 0	18 0	...	...	...	25 0	28 0	31 0	...	...	...	26 0	24 8	21 0	150 0	160 0	150 0	12 8	12 8	13 8	12 0	12 0	11 12
	Taraí Pergunnahs	22 8	23 2	22 8	27 8	27 8	30 0	10 0	8 12	9 4	16 4	16 4	15 0	31 4	30 [illegible]	37 8	24 0	26 4	27 8	...	...	...	22 0	22 0	22 0	100 0	100 0	120 0	11 4	11 4	11 4	11 0	9 12	11 0
	Muttra	20 0	20 0	19 8	33 8	34 0	31 0	7 8	7 8	7 0	14 8	14 8	15 0	30 0	30 [illegible]	25 0	24 0	25 0	23 0	...	...	...	30 0	31 0	22 8	120 0	120 0	100 0	13 4	13 4	14 8	13 0	13 0	14 0
	Agra	18 8	19 0	20 0	30 0	32 0	33 0	5 0	5 4	5 0	12 0	12 0	11 8	27 0	28 [illegible]	30 0	21 0	23 0	31 0	...	...	...	27 0	28 0	24 8	100 0	100 0	100 0	14 8	14 8	14 0	14 0	14 0	13 12
	Farukhabad	18 14½	19 4	21 15½	25 12	27 1½	31 6	6 0	5 12	5 7	15 0	15 9½	15 8	24 3	24 [illegible]	27 12½	22 1	23 1	28 10½	...	...	...	24 6	23 2½	23 13½	135 0	135 0	90 0	11 9	11 9	12 8	11 2	11 4	11 8
	Mainpuri	19 3	20 8	22 0	26 5	27 4	28 0	4 8	4 8	5 0	13 8	13 0	13 0	20 12	23 [illegible]	28 8	21 0	23 3	27 0	...	...	...	23 12	24 1	21 0	160 0	160 0	120 0	13 0	13 0	13 8	12 4	12 8	13 0
	Etáwah	9 0	20 0	23 8	25 0	25 0	26 8	6 0	6 0	6 8	12 0	12 0	15 0	22 0	23 8	30 0	22 0	23 0	31 0	...	...	...	24 0	25 0	23 8	120 0	120 0	70 0	13 0	13 0	14 0	11 8	11 8	13 8
	Etah	21 8	22 0	22 2	28 8	28 0	29 0	8 0	8 0	7 1	16 0	16 0	14 0	...	[illegible]	31 1	23 0	24 0	29 1	...	...	...	24 4	23 8	22 0	120 0	120 0	140 0	12 8	12 0	13 1	11 8	11 0	12 1
	Jalaun	20 0	21 8	22 0	22 0	24 0	24 0	9 0	9 0	9 0	11 0	11 0	10 0	27 0	28 [illegible]	26 0	23 0	26 0	25 0	...	...	...	30 0	33 0	29 0	140 0	140 0	140 0	12 0	12 0	12 0	11 0	11 0	11 0
	Jhánsi	24 8½	24 8	25 2	36 0	36 0	33 0	9 0	9 0	9 0	17 0	17 0	17 0	30 12	30 [illegible]	32 4½	27 14	28 0	28 0	...	...	...	31 5	32 0	28 0	200 0	200 0	200 0	11 0	11 0	12 0	10 0	10 0	11 0
	Lalitpur	23 12	24 0	27 4	36 0	37 0	36 0	12 0	12 0	11 8	16 0	16 0	16 0	30 0	32 [illegible]	38 0	26 0	26 0	28 0	...	...	...	34 0	35 0	30 8	160 0	160 0	160 0	11 8	11 4	12 0	11 4	10 12	11 8
	Cawnpore	20 12	20 12	25 8	28 0	30 0	35 0	11 0	10 0	9 0	15 0	14 0	15 0	27 8	28 [illegible]	34 8	25 8	26 0	33 8	...	...	...	28 0	27 12	27 12	145 0	145 0	120 0	13 8	13 8	15 0	13 0	13 0	14 0
	Fatehpur	18 8	18 8	22 4	25 8	27 0	31 0	14 0	14 0	9 0	16 0	16 0	18 0	29 0	...	25 0	24 0	24 8	31 0	...	...	...	25 4	24 8	28 12	160 0	160 0	160 0	10 12	10 8	11 8	10 8	10 4	11 4
	Bánda	18 0	20 0	28 0	23 0	25 0	26 0	8 0	8 0	8 0	16 0	17 0	12 8	32 0	33 0	36 0	26 0	30 0	32 0	...	...	...	31 0	34 0	35 0	160 0	160 0	160 0	12 0	12 0	12 8	11 0	11 0	12 0
	Allahabad	20 4	20 8	20 0	30 0	30 0	27 8	7 0	7 4	8 0	15 0	16 0	...	34 8	35 0	33 0	28 0	28 8	31 0	...	...	...	28 0	28 0	28 0	145 0	130 0	115 0	11 4	11 4	13 0	11 0	11 0	12 0
	Hamírpur	19 2	21 6	25 0	...	23 10	...	11 4	11 4	7 0	15 12	15 12	13 4	29 4	34 14	34 5	25 8	25 14	29 3	...	...	...	31 0	32 10	32 10	140 0	140 0	140 0	11 13	11 13	12 0	10 8	10 8	10 0
	Jaunpur	19 10	19 6	21 11	29 0	29 0	27 0	7 0	7 0	7 0	19 8	14 0	16 13	...	[illegible]	29 6	...	...	29 6	...	...	...	26 0	29 0	21 11	160 0	160 0	155 0	12 0	12 0	10 12	11 6	11 6	10 10
	Gorakhpur	20 11	22 8	20 11	31 8	32 6½	25 3	10 5½	10 5½	15 3	18 14½	19 13	18 14	25 3	25 [illegible]	25 3	30 9½	30 9½	28 13	...	...	...	22 8	22 8	17 1½	160 0	160 0	160 0	11 9½	11 0	10 13	11 3	10 13	10 9½
	Basti	23 8	23 8	22 0	30 0	30 0	23 0	10 0	19 0	10 0	16 0	16 0	13 0	...	...	...	...	...	...	...	...	...	24 0	24 0	18 8	160 0	160 0	160 0	11 0	11 0	9 8	9 8	9 8	9 0
	Azamgarh	20 10	20 10	19 3	29 14	30 4	31 7	10 5	10 5	10 5	14 12	14 0	13 4	...	31 [illegible]	29 8	...	...	20 10	...	...	...	22 8	22 14	21 6	177 8	177 8	177 8	11 13	11 13	11 2	11 2	11 2	10 0
	Mirzapur	19 0	19 0	19 0	26 0	26 0	24 0	6 0	6 0	9 0	15 0	15 0	15 0	27 0	27 [illegible]	27 0	25 0	25 0	25 0	...	...	...	23 0	23 0	24 0	100 0	100 0	100 0	11 0	11 0	11 0	8 0	8 0	9 0
	Benares	20 10	21 11	20 1	28 11½	29 8	25 0	13 0	12 7½	8 15	18 2	17 9½	17 5½	29 4	27 10 [illegible]	26 0	26 9	28 11½	23 9	...	...	...	25 12	25 8	23 5	100 0	100 0	100 0	11 4	11 4	10 11	10 2	10 2	10 2
	Gházipur	20 9½	20 9½	19 5	29 10	28 5	28 5	6 7	6 7	6 7	15 7	12 4	14 2½	27 11	29 1 [illegible]	29 10	25 1½	23 8	25 12	...	...	...	21 14	21 14	24 7	128 12	128 12	128 12	11 9	11 9	11 9	10 5	10 5	10 5

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 27th JANUARY 1886.

GENERAL REMARKS—Rain has fallen in almost all districts of the Punjab, and has extended to parts of Rajputana, Central India, the North-Western Provinces and Oudh, and Behar. There has also been rain in Assam; in parts of Sind and the south of the Madras Presidency showers have fallen.

In Madras, Mysore, and Coorg the crops continue generally in good condition, and prospects are fair.

In several districts of the Bombay Presidency the *rabi* crops have been injured by cloudy weather, blight or insects, but elsewhere they are in good condition and promise well. In the Berars, Hyderabad, Central India, and Rajputana agricultural prospects continue good.

In the North-Western Provinces and Oudh, Punjab, and the Central Provinces the prospects of the current harvest are generally very promising.

In Bengal the cold-weather crops, including poppy, are generally in good condition. Transplanting of spring rice is still in progress; the rice harvest is nearly over, and some of the earlier *rabi* crops are also being gathered. In Assam the state and prospects of the crops are generally good.

In British Burma the rice harvest has been almost completed.

The public health continues generally good.

Prices are rising in Rae Bareli, Allahabad, and Kumaon, in the North-Western Provinces and Oudh, and are falling in Coorg. Elsewhere they are generally stationary.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(Jan. 27th)		
Bellary	*Nil*	Standing crops generally good, but wheat, *cholum* and linseed suffering from disease in parts of two tāluks, and some other dry grains from insects in parts; harvest wet and dry grains, yield about average.
Kurnool	*Nil*	Some standing dry crops slightly injured in parts by late unseasonable rains and by insects. Smallpox and cattle-disease in one taluk.
Ganjam	*Nil*	Fever in one, small-pox in three, and slight cattle-disease in four taluks; one death from cholera.
Kistna	*Nil*	Standing crops generally good; harvest paddy and *ragi*, outturn below average. River 2·6 feet over anicut. Fever prevalent; slight smallpox; deaths from cholera unreported last week 27, this week 41.
Chingleput (Madras)	*Nil*	Standing crops generally good; harvest paddy and *ragi*, yield below average. Smallpox in one, fever in one, and cattle-disease in five talukas.
Coimbatore	*Nil*	Standing crops good; harvest wet and dry grains, outturn about average. Slight fever in two taluks.
Tanjore	Last week since revised . ·06 This week . ·01	Standing crops generally good, but paddy slightly damaged by locusts in parts of one taluk; harvest wet and dry grains, outturn below average. Two deaths from cholera.
Madura	·02	Harvest wet and dry grains, yield about average. Fever prevalent; cattle-disease in two taluks and in one division.
Malabar	*Nil*	Harvest second crop paddy, outturn below average. Slight smallpox in seven talukas; fever in two and cattle-disease in one; 39 deaths from cholera.
Travancore	*Nil*	Reaping begun. Smallpox and fever in parts. *General Remarks.*—General prospects fair.
Bombay—(Jan. 27th)		
Karachi	Rain on 21st and 22nd	River at Kotri on 24th 3 feet 4 inches against 6 feet 10 inches on same date last year. *Rabi* crops in good condition generally. Fever in twelve and cattle-disease in seven talukas; two cases of smallpox in Ghorabari taluka, both recovered. Prices—wheat red rice, and *bajri* in Karachi 26, 30, and 34, in Tatta 26, 40, and 42, in Mirpur Batoro, 24, 48, and 42, and in Kotri 26, 40, and 38 pounds per rupee, respectively.
Hyderabad	Rain average ·22:—in Kandiaro, Naushahro, Moro, Sakrand.	*Rabi* good. River at Kotri on 25th 3 feet 7 inches against 6 feet 8 inches on same date last year. Fever in nine, cattle-disease in five, and smallpox in two talukas. Wheat 27½, *jowari* 40, *bajri* 39, white rice 18, and red rice 28 pounds per rupee.
Ahmedabad	*Nil*	*Rabi* crops including cotton healthy. Fever in Sanand and Viramgaum, talukas. Wheat 37 and *bajri* 34 pounds per rupee.
Baroda	*Nil*	Public health good.; cattle-disease continues in Kherala. Crops in good condition. Prices—*bajri* 28, wheat 23, and rice 18 pounds per rupee.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bombay—*contd.*		
Surat . . .	*Nil*	Standing crops healthy. Cattle healthy; fever in Bardoli, Jalalpur, Bulsar, and Mandvi talukas. *Jowari* 38 and *nagli* 45 pounds per rupee.
Nasik . . .	*Nil*	*Rabi* crops are doing well in Nasik, Sinnar, and Igatpuri talukas; in parts of the remaining talukas they have suffered partially from blight; threshing of *kharif* nearly completed. Public health generally good. Wheat 31⅛, *bajri* 31½, and rice 20¾ pounds per rupee.
Colaba (Bombay) .	*Nil*	Abnormal temperature *nil* on 20th, 2° cool on 21st and 25th, 3° cool on 22nd, 1° cool on 23rd and 24th, and 4° cool on 26th; vapour in air excessive on 20th, normal from 21st to 24th, and defective on 25th and 26th; abnormal wind northerly on 20th and 26th, southerly on 22nd and 23rd; wind normal on all other days.
Poona . .	*Nil*	*Rabi* crops in good condition. Smallpox in Sirur taluka; cattle free from disease; 10 cholera cases in talukas of Haveli, 6 deaths. Prices—*bajri* 35 and *jowari* 42, in Poona—*bajri* 34 and *jowari* 39 pounds per rupee.
Ahmednagar . .	*Nil*	Wheat and gram injured by cloudy weather. Health good. Prices —*bajri* average 45 and *jowari* 53 pounds per rupee.
Sholapur . . .	*Nil*	Linseed, wheat, tur, and gram crops have suffered from blight and insects in places; cotton crop is also inferior in Madha and Karmala talukas; other *rabi* crops doing well. *Jowari* 52 pounds 13 tolas and *bajri* 44 pounds 21 tola per rupee.
Dharwar . . .	*Nil*	Harvesting of rice and early *jowari* nearly completed; exotic cotton blighted in three, wheat in six, and gram in five talukas. Slight fever and cattle-disease in Mugud, Bankapur, and Hangal. Rice 22 to 32 and *jowari* 42 to 68 pounds per rupee.
Kanara . . .	*Nil*	Second crop rice and sugarcane plants healthy; transplanting and weeding continue. Slight fever and smallpox in district; cattle-disease in four talukas. Weather cold; strong sea breezes during day. Common rice in Karwar 14, in district, average 13 seers per rupee.
Rajkot . . .	*Nil*	Fever, chest affection, and bowel complaints in some parts. Weather cold. *Bajri* 32, *jowari* 42, and wheat 34 pounds per rupee.
		General Remarks.—Rain in parts of Sind. Reaping of *kharif* crops continues in Dharwar; standing crops injured by cloudy weather in parts of Broach and Ahmednagar, by blight and insects in parts of Sholapur and Bijapur, and by blight in parts of Nasik, Khandesh, Satara, Belgaum, and Dharwar. Cholera in parts of one district; smallpox in parts of six, and fever and cattle-disease in parts of twelve districts.
Bengal—(Jan. 27th)		
Chittagong (Jan. 26th)	*Nil*	Weather seasonable. Harvesting of *aman* over; prospects of winter crops fair. Prices steady. Public health good.
Dacca . .	*Nil*	Prospects of winter crops continue favourable; pulses being gathered; pressing of sugarcane commenced. Public health generally good.
24-Pergunnahs . .	. . . .	Prospects of cold-weather crops continue favourable; harvesting of *aman* nearly finished with about 12 annas outturn, and that of cold-weather crops commenced with an estimated outturn of 14 annas. Sporadic cholera reported throughout the district. Common rice 14 to 15½ seers per rupee.
Khoolna . . .	0·15	Weather cloudy. Harvesting of *aman* paddy not completed; prospects of winter crops good; planting of *boro* paddy continues. Public health fair.
Moorshedabad . .	*Nil*	Prospects of cold-weather crops and indigo favourable. Public health good. Common rice 18 to 19½ seers per rupee.
Pubna . . .	*Nil*	Weather fine but cloudy. Prospects of winter crops promising. Public health generally good.
Dinagepore . .	*Nil*	Weather clear and more seasonable. A shock of earthquake was felt on 23rd; harvest prospects good.
Rungpore . . .	*Nil*	*Aman* harvesting almost completed with good outturn; prospects of winter crops favourable. Public health good.
Midnapore . . .	*Nil*	Prospects of winter crops continue favourable; transplanting of *boro* rice in progress. Sporadic cholera reported; public health fair.
Burdwan . . .	*Nil*	*Rabi* doing well. Price of rice 17 to 22 seers per rupee.
Bhagulpore . .	0·08	Prospects of *rabi* good; rice 18 seers 15 chittacks per rupee. Public health good.
Monghyr . . .	. . . .	Poppy prospects favourable. Rain has done good and driven off insects.
Purneah . . .	0·26	Prospects of *rabi* crops good; late rice nearly all harvested; common rice 18 seers per rupee, but cheaper in north of district. Public health fair.
Durbhanga . .	0·34	*Rabi* crops look very promising; threshing of paddy in progress; price of rice falling. Public health generally good.
Mozufferpore . .	. . . .	Prospects of poppy crop continue favourable.
Sarun . . .	. . . .	A violent hail-storm on 20th damaged about 1,000 bighas of poppy in Sewan and in north of Chupra; weather since then good.
Chumparun . .	. . . .	Prospects of *rabi* and poppy very good. Prices stationary. Public health fair.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bengal—*contd.*		
Patna	*Nil*	Reaping of paddy almost finished. Prospects of *rabi* crops excellent; poppy has commenced to flower. Public health good.
Gya	0·38	Weather mild and cloudy. *Rabi* coming on well.
Shahabad		Cloudy weather over; bright sunny sky favourable to poppy.
Hazaribagh	*Nil*	Weather seasonable. Cold-weather crops doing well; poppy plants look healthy; an average crop expected. General health good.
Cuttack	0·16	Weather cloudy. Reaping of *sarad* rice nearly completed; price of rice unchanged. Public health generally good; cases of cholera and fever reported.
		General Remarks.—Slight rain reported in most of the Behar districts, and also in Khoolna and Cuttack. All cold-weather crops, including poppy, are generally in good condition, but in Sarun some damage has been caused to poppy by a hail-storm on the 20th instant; transplanting of *boro* or spring rice is still going on; rice harvest is almost over; pressing of sugarcane has begun, and some of the earlier *rabi* crops are being gathered. Prices of rice generally stationary. Fever is still prevalent in Backergunge; cholera is abating in Tipperah; smallpox prevails in Lohardugga; elsewhere general health good.
N. W. Provinces and Oudh—(Jan. 27th		
Benares (Jan. 26th)	·30 at Sadar	Weather continues seasonable. *Rabi* prospects favourable and promises well; sugarcane being cut and crushed. Markets well supplied. Prices steady. Public health good; no cattle-disease.
Gorakhpore („ 25th)	*Nil*	*Rabi* and poppy crops in good condition. Prices stationary. Health good.
Fyzabad („ 26th)	*Nil*	Weather fair. Prospects good; poppy being weeded. Supplies ample. Health of people good.
Lucknow („ 25th)	From ·20 to ·70	Prospects very favourable; sugarcane is being pressed. Markets well supplied. Prices steady. Fodder very dear. Health of people good; no cattle-disease.
Rae Barelli („ „)	*Nil*	Weather sometimes cloudy. *Rabi* prospects good; poppy crops healthy. Prices rising. Supplies ample. General health fair.
Partabgarh („ 26th)	*Nil*	East winds; clear weather. *Rabi* prospects very favourable; poppy generally promising, early crop coming into bud; *sawaid* being sown. Prices steady. No illness.
Allahabad („ „)	*Nil*	Weather seasonable. Crop prospects very good. Markets well supplied. Prices show a slightly upward tendency. Condition of men and cattle good.
Cawnpore („ „)	In five parganas from ·10 to 1·10.	*Rabi* and poppy crop prospects continue favourable. Prices steady. Condition of people and cattle good.
Banda („ „)	*Nil*	Weather cloudy. *Rabi* crops flourishing. Prices steady. Public health good; cattle-disease in one village.
Farakhabad („ 26th)	·20	Prospects continue good. Health good.
Ballia („ 25th)	*Nil*	Weather clear. Prospects of *rabi* crops excellent. Markets full. Public health satisfactory and condition of cattle good.
Sitapur („ 26th)	Slight rain on 20th	*Rabi* crops healthy; poppy crops continue satisfactory. Prices steady. Health good.
Bareilly („ „)	*Nil*	Crops good; sugarcane being cut; poppy prospects very good. Health of people and cattle good.
Kumaon („ „)	*Nil*	Weather clear after a good fall of rain. *Rabi* crops progressing well, but require sunshine. Prices rising. General health good; cattle-disease continues.
Agra („ 25th)	·40 in one pargana	*Rabi* prospects continue favourable. Prices steady. Health good.
Jhansi („ „)	*Nil*	Weather cloudy. *Rabi* and poppy crops flourishing. Health good.
Meerut („ 26th)	Rain throughout the district.	Agricultural prospects good. Food supplies ample. No variation in prices. Health good.
		General Remarks.—Weather seasonable; some rain in eight districts. *Rabi* and poppy promising; prospects good. Supplies ample. Health of people and cattle good.
Punjab—(Jan. 27th)		
Delhi (Jan. 26th)	1·60	Health fair. Prices almost stationary. Prospects of current harvest hopeful.
Hissar	*Nil*	Health good. Prices stationary. Prospects of current harvest flourishing.
Umballa	1·10	Health good. Prices stationary. Prospects of current harvest much improved.
Jullunder	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Amritsar	1·30	Health good. Prices stationary. Prospects of current harvest good.
Sialkot	1·80	Health good. Prices stationary. Prospects of current harvest very good.
Ferozepore	1·10	Health good. Prices stationary. Prospects of current harvest good.
Lahore	0·80	Health good. Prices stationary. Prospects of current harvest improved.
Rawalpindi	3·30	Health good. Prices stationary. Prospects of current harvest average.
Mooltan	0·30	Health good. Prices stationary. Prospects of current harvest favourable.
Shahpur	Rain throughout the district.	Prices stationary in Tahsils Bhera and Khushab and rising in Tahsil Shahpur.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Punjab—*contd.*		
Dera Ismail Khan	0·13	Health fair. Prices stationary. Prospects of current harvest good.
Peshawar	3·60	Health good. Prices generally stationary.
		General Remarks.—Rain has fallen in all districts save Hissar and Jullunder. Prices of food grains generally stationary. Health generally good, but smallpox is still lingering in the Shahpur district. Prospects of current harvest generally good.
Central Provinces—(Jan. 27th)		
Nagpur	*Nil*	Weather rather cloudy and warm. Linseed reported damaged; other *rabi* crops fair. Fever and cattle-disease prevalent. Prices stationary.
Jubbulpore	*Nil*	Weather cloudy. Slight showers on 21st. Crops progressing favourably. Health fair. Prices rising.
Saugor (Jan. 26th)	*Nil*	Weather clear. Prospects of crops good. Health fair. Prices steady.
Seoni	*Nil*	Weather cloudy and close; slight showers with hail on 24th, not much injury to crops apprehended. Fever abating. Prices steady.
Hoshangabad	*Nil*	Occasional clouds causing damage to gram and linseed. Cattle-disease in Pardi. Prices steady.
Khandwa	*Nil*	Weather clear. Wheat and gram good; linseed being damaged by blight in Berhampur tehsil. Health good. Prices steady.
Raipur	*Nil*	Weather cloudy. Linseed injured; other *rabi* crops doing well. Health good. Prices steady.
Sambalpur (Jan. 23rd)	*Nil*	Weather cool. Threshing in progress, also sugarcane pressing. Health generally good. Prices steady.
		General Remarks.—Weather rather cloudy and warm. Linseed blighted in places; other crops favourable. Health generally good. Prices steady.
British Burma—(Jan. 27th)		
Akyab (Jan. 23rd)	. . . .	Public health and health of cattle good. Reaping nearly finished.
Bassein	. . . .	Smallpox epidemic in one township; cattle-disease in one circle, in other places slight.
Rangoon	. . . .	Public health and health of cattle good. Supplies of paddy increasing
Amherst (Moulmein)	. . . .	Public health and health of cattle good. Reaping progressing.
Tavoy	. . . .	Public health and health of cattle good. Harvesting in progress.
Pegu	. . . .	Public health and health of cattle good. Reaping finished nearly everywhere.
Henzada	. . . .	Slight cholera; cattle healthy. Reaping completed.
Prome	. . . .	Slight cholera in one township; cattle healthy. Reaping progressing.
Toungoo	. . . .	Public health and health of cattle good. Reaping progressing.
Thayetmyo	. . . .	Public health and health of cattle good. Reaping finished.
		General Remarks.—Slight cholera in three districts; smallpox in one, elsewhere public health good; cattle-disease slight in four districts, severe in one district, elsewhere health of cattle good. Reaping operations almost completed in all districts.
Assam—(Jan. 27th)		
Gauhati	·18	Weather seasonable. Public health fair; *kalajar* again reported to be prevalent in parts of the Luki tahsil; cattle-disease in some mouzahs. Gathering of mustard continued.
Sylhet	*Nil*	State and prospects of crops good. Cholera abating everywhere except in Karimganj.
Cachar	·17	Weather cold. Reaping of *sail* and *asra* crops not wholly finished. Common rice 16 seers per rupee. General health good.
Dibrugarh	1·94	Weather cloudy. Reaping of *sali* crop finished, outturn good. District healthy.
Mysore and Coorg—(Jan. 27th)		
Bangalore, Mysore	. . . .	Crops in good condition; prospects fair. Fever and smallpox prevalent in parts; public health otherwise good; cattle-disease in parts of Kolar, Shimoga, and Kadur districts. Prices stationary.
Mercara	. . . .	Prices of food grains slightly fallen. Prospects of season good. Smallpox prevalent in Padmalknad.
Berar and Hyderabad—(Jan 27th)		
Amraoti	. . . .	Weather clear. *Kharif* being gathered; *rabi* crops good; wheat 22, and *jowari* 26 seers per rupee.
Akola	. . . .	*Kharif* harvesting nearly finished; prospects good.
Hyderabad	. . . .	*Tabi* sowings concluded; *rabi* crops progressing in all save in taluka Pátur, where the rain that had fallen two or three weeks back and the cloudy weather have slightly damaged the white *juar*, peas, gram, and *tur* crops. Fever and ague have disappeared. Prices—wheat 15, coarse rice 13, white *juar* 23, yellow *juar* 25, and *tur* 14 seers per current sicca rupee.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Central India States— (Jan. 27th)		
Indore . . .	*Nil*	Weather clear and cooler than last week. Health good. Prices of food grains rising.
Morar (Gwalior) . .	·90	Total rainfall 31·45. Health and prospects good. Weather seasonable.
Sutna . . .	·65	Prospects good. Cholera reported from Ramnagar and Rewah State.
Neemuch . . .	*Nil*	Weather clear. Crops doing well. Health good.
Goona . . .	*Nil*	Health and prospects good.
Agar . . .	Slight shower of rain.	Health and opium prospects good.
Sehore . . .	*Nil*	Weather fair. Crops and health good.
Nowgong . . .	·11	Total rainfall 44·65.
Rajputana—(Jan. 27th)		
Abu (Jan. 27th)	*Nil*	Health good. Weather clear and colder.
Sirohi („ 24th)	Slight rain on 19th.	Weather cloudy and cool. Tanks drying up. Wells, health, and crops good.
Marwar („ 22nd)	Slight rain on 21st.	Weather cloudy; cold mild. *Rabi* in good condition. Prices stationary. Smallpox still prevalent.
Kherwara („ 25th)	*Nil*	*Rabi* crops progressing. Pneumonia still prevalent. Weather cool and cloudy.
Partabgarh („ 23rd)	*Nil*	Tanks and wells one-fourth full. Health and crops good. Weather cloudy.
Meywar („ „)	. . . .	Tanks and wells low. Crops average. Health good. Prices stationary. Weather seasonable.
Harowti (Tonk) („ 25th)	Deoli . . ·20 Tonk . . ·12 Shahpura . ·03	Weather cloudy. Prices stationary. Health good.
Jhallawar („ 21st)	. . . .	Health and prospects good.
Kotah („ 23rd)	·29 on 16th.	Crops progressing favourably. Health good. Prices stationary.
Ajmere („ 26th)	*Nil*	Weather cloudy. Crops good. Smallpox in Merwara prevalent. Prices stationary.
Kerowlee („ 23rd)	·12	Tanks dry; wells usual. Prospects excellent. Slight fever. Prices stationary.
Jeypore („ 26th)	·12	Weather seasonable. Prospects favourable. Prices steady. Health fair.
Dholepur („ 23rd)	*Nil*	Tanks and wells drying. Health good. Prices steady.
Bhurtpore („ „)	·20	Tanks and wells full. Crops thriving. Prospects excellent. Health good. Prices steady.
Ulwar („ 26th)	·30	Health and crop prospects good.
Bikanir („ 23rd)	·10; in districts on 16th— Nahar . . ·20 Bahahera . ·30 Churu . . ·10 and slight rain in Loonkaransur, Rajgarh, Sirdarshar, Ratangarh, Sooratgarh, Anopgarh	Fever and smallpox in Ratangarh, health otherwise good. Prices falling. Weather cloudy and colder.
Nepal—		
Khatmandu . .	·20	Prospects good.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

SUMMARY OF THE WEATHER REPORTS FOR NOVEMBER 1885.

No. 56 Met., dated Calcutta, the 29th January 1886.

RESOLUTION—By the Government of India, Revenue and Agricultural Department.

Read the following :—

Summary of the Weather Reports for November 1885.

The fine weather which prevailed over the whole of Northern and Central India during October continued generally during November. In the Peninsula, however, the month began with very cloudy skies and somewhat unsettled weather, due probably to a small cyclonic storm off the Coromandel Coast. By the 2nd November the storm had advanced to the Coast; the barometer fell rapidly at Madras, and there was heavy rain at that station and light to moderate showers at most of the other Madras stations. After the disappearance of the storm rain continued to fall rather heavily in the Deccan and parts of the Northern Circars for two or three days, when it ceased and there was a short break. On the 10th light general showers recommenced in Southern Madras and continued up to the middle of the month, when there was again heavy rain at Negapatam. The barometer fell rapidly, the winds increased in strength, and a large well-defined storm appeared on the morning of the 17th in the neighbourhood of Negapatam.

The rainfall became heavier and extended northwards along the Coast. On the 17th there were about 6 inches of rain at Madras, and at Negapatam an unusually heavy fall of about 14 inches. On the succeeding days the storm moved slowly in a north-easterly direction, and by the morning of the 23rd reached the Arrakan Coast between Akyab and Chittagong, where it soon broke up after giving rather heavy rain to the Northern Circars, Orissa, East Bengal, and Burmah. The following table gives the largest falls of rain connected with the storm :—

		Inches.
Negapatam	15th	2·65
"	16th	8·01
"	17th	13·61
Madras	16th	4 01
"	17th	5·73
"	18th	3·09
"	19th	2·57
Trichinopoly	17th	2·23
Diamond Islands	20th	5 34
" "	21st	2·45
Akyab	21st	3·98
"	22nd	2·02
"	23rd	1 50
Chittagong	23rd	4·09

During the last week of the month fine weather prevailed throughout India as well as in the Eastern Peninsula.

On the whole, the rainfall of November was in excess of the average in Orissa and the whole of the Peninsula except the Konkan, largely so in the coast region between Saugor Island and Masulipatam, where, on an average, about 3 inches of rain were registered. On the plateau of Hyderabad and the Deccan also the rainfall was very excessive, being about three times the average amount.

The mean pressure was everywhere above the normal average, most so in north-western India. The axis of high pressure, which usually stretches from Rajputana across Central India and parts of the Central Provinces, extended in November last as far as Bengal, and sometimes even to Assam. Otherwise the

distribution of pressure agrees fairly with that which normally characterizes the cold weather. The temperature was generally above the average, and so was also the humidity of the air. In the Upper Provinces especially, the temperature was very high, the excess amounting to about 4° or 5°.

The following table shows the amount of rain and the difference from the average during the month of November 1885, according to districts, as far as is indicated by the telegraphic reports:—

Districts.	Average rainfall in November.	Difference from the average in November 1885.
Punjab, West	0·61	—0·61
„ East	0·14	—0·14
North-Western Provinces, Trans-Gangetic	0·15	—0·15
„ „ „ Cis-Gangetic	0·10	—0·10
Behar	0·21	—0·21
Northern Bengal	0·14	—0·12
Assam, Cachar	0·83	—0·39
Lower Bengal, Chutia Nagpur	0·69	+0·31
Orissa, Northern Circars	2·79	+2·64
Central Provinces, South	0·40	—0·11
Berar, Khandesh	0·34	—0·13
Rajputana, Central India, Saugor, and Nerbudda	0·17	—0·16
Sind and Cutch	0·06	—0·06
Guzerat	0·13	—0·11
Konkan	0·70	—0·32
Deccan and Hyderabad	0·83	+1·42
Malabar	2·77	+0·79
Mysore and Bellary	3·55	+0·10
Carnatic	7·63	+2·76
British Burma	3·34	+1·88
Ceylon	13·14	—0·45

RUCHI RAM SAHNI,
for the Meteorological Reporter to the Government of India.

SIMLA,
15th December 1885.

ORDER.—Ordered, that the papers be published in the Supplement to the *Gazette of India.*

By order,
E. C. BUCK,
Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 8, Hastings Street, Calcutta.*

The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, TUESDAY, FEBRUARY 2, 1886.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 2nd February 1886.

His Excellency the Viceroy and Governor General will leave Calcutta on Wednesday, the 3rd February 1886.

His Excellency will visit Rangoon and Mandalay and will return to Calcutta *viâ* Madras, arriving at Calcutta on or about Saturday, March 6th 1886.

His Excellency's departure will be private.

By Command,

WILLIAM BERESFORD, *Major*,
Military Secretary to the Viceroy.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 8, Hastings Street, Calcutta.*

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 6.] CALCUTTA, SATURDAY, FEBRUARY 6, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—
- An Act for imposing a tax on income derived from sources other than agriculture.
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- The Indian Securities Bill, 1886.

SUPPLEMENT No. 6.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

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His Excellency's departure will be private.

By Command,

WILLIAM BERESFORD, *Major*,
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS—EDUCATION.

Calcutta, the 30th January, 1886.

No. 31.—Under Section 12 of Act II of 1857, the Governor-General in Council is pleased to authorize the affiliation of the Jagannath College, Dacca, to the Calcutta University in Arts up to the B.A. Standard, and in Law, with effect from the 1st June 1885.

FORESTS.

The 5th February, 1886.

No. 106F.—The services of Mr F. B. Manson, Deputy Conservator of Forests on special duty, are replaced at the disposal of the Government of Bengal, with effect from the 1st February 1886.

A. MACKENZIE,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 2nd February, 1886.

No. 211 *G.*—Lieutenant C. J. B. H. Dressner, Officiating Political Assistant of the 3rd Class, is appointed to be Boundary Settlement Officer in Bundelkhand, and *ex-officio* Assistant to the Political Agent in Bundelkhand, with effect from the date on which he assumed charge.

The 3rd February, 1886.

No. 221 *G.*—Lieutenant C. H. Dawson, Bombay Staff Corps, Officiating Wing Officer, 2nd (Prince of Wales's Own) Regiment, Bombay Infantry (Grenadiers), is appointed to officiate as Wing Officer and Adjutant of the Erinpura Irregular Force, with effect from date of joining, during such time as Lieutenant R. A. Cole may officiate as Squadron Commander and 2nd-in-Command, or until further orders.

No. 223 *G.*—The following promotions are made in the Infantry Branch of the Deoli Irregular Force, with effect from the 4th January, 1886 :—

Jemadar Bhoja, to be Subadar, *vice* Orie Misser, invalided.

Havildar Mahadewa, to be Jemadar, [illegible] Bhoja, promoted.

The 4th February, 1886.

No. 230 *G.*—The services of Major [illegible] Chamberlain, Squadron Commander, 2nd [illegible] ment, Central India Horse, are replaced at [illegible] disposal of the Military Department, with e[illegible] from the 28th November, 1885.

No. 233 *G.*—The following promotions are made in the Central India Horse, with effect from 28th November, 1885 :—

2nd Regiment.

Lieutenant G. K. Daly, Squadron Officer and Adjutant, 1st Regiment, to be Squadron Commander, *vice* Major N. F. F. Chamberlain, seconded.

Lieutenant F. C. Grant, Officiating Squadron Officer, 1st Regiment, to be Squadron Officer, *vice* Lieutenant Edwards; but to continue to officiate as Squadron Officer, 1st Regiment.

1st Regiment.

Lieutenant J. B. Edwards, Squadron Officer, 2nd Regiment, to be Squadron Officer and Adjutant, *vice* Lieutenant Daly.

INTERNAL.

The 5th February, 1886.

No. 391 *I.*—The Honorable the President in Council is pleased to direct that, for the purposes of section 399 of the Code of Criminal Procedure, 882, as applied to the Cantonment of Secunderabad by Foreign Department Notification, No. 1496*I.*, dated the 21st December, 1882, the reformatory at Poona in the Presidency of Bombay shall be deemed to be a reformatory established for the confinement of persons under the age of sixteen years sentenced in the said Cantonment to imprisonment.

EXTERNAL.

The 2nd February, 1886.

No. 237 *E.*—Dr. Sheikh Ata Mahomed, [illegible] Consul at Hodeida, is granted privilege le[illegible] three months, from the date of his departu[illegible] Hodeida.

W. J. CUNINGHA[illegible]

for *Secretary to the Government of* [illegible]

DEPARTMENT OF FINA[illegible] COMMERC[illegible]

NOTIFIC[illegible]

LEAVE AND [illegible]

Calcutt[illegible] 1886.

No. 596. [illegible] of officers of the A[illegible] January 1886, are h[illegible]

[illegible] January 1886, in [illegible] from privilege leave [illegible]—

[illegible] on to revert to his substan[illegible] ntment as Enrolled Officer, [illegible]

[illegible] Pudumjee to revert to his substan[illegible] appointment as Enrolled Officer, [illegible] lass VI.

STATISTICS AND COMMERCE.

COMMERCE AND TRADE.

MERCHANT SHIPPING.

The 5th February 1886.

No. 584.—In exercise of the power conferred by section 46 of the Native Passenger Ships' Act, 1876 (VIII of 1876), as amended by Act XVII of 1883, the Honorable the President in Council is pleased to make the following rules in addition to those published in Notification, No. 298, dated 8th August 1877 :—

1. A certificate B shall not be granted to the master of a ship about to proceed on a long voyage unless either the whole of the open space on the upper deck of the ship is left unencumbered, so as to be available for the use of passengers, or at least so much of that space is left unencumbered as to allow not less than six superficial feet thereof for each passenger proceeding on the voyage. It should be stated in the certificate B that the open space on the upper deck is unencumbered to the above extent.

2. Every native passenger ship which does not fall under the provision of the last paragraph of section 19 of the Act, shall, before certificate B, is granted, as provided in section 11 of the Act, be provided with a single awning of stout canvas over the whole of the portion of the deck used by the passengers.

SEPARATE REVENUE.

ASSESSED TAXES.

No. 593.

The 5th February 1886.

In exercise of the powers conferred upon him by Act II of 1886, and of all other powers enabling him in this behalf, the Honourable the President in Council is pleased to make the following rules under the said Act:—

1. The time within which amounts deducted from salary, annuity, pension, or gratuity paid by a local authority under section 8, sub-section (1), of the Act must be paid to the credit of the Government of India is fixed at one week from the date of payment of the salary, pension, annuity, or gratuity. The payment to the credit of the Government shall be made by remitting the amount to the Collector with a statement giving the following particulars for each person from whom the tax has been realised:—

(1) Name.

(2) Period for which the salary has been paid.

(3) Amount of salary paid.

(4) Amount of tax.

2. The return required by section 10 of the Act shall be in Form A hereto appended.

3. Any sums, such as payments to regimental mess or band funds or the like, compulsorily stopped from salary by the orders, or with the approval, of Government, shall be deducted from the salary previous to assessment.

A portion of salary withheld in pursuance of an order of a Court is not a sum compulsorily stopped from salary within the meaning of this rule.

A deduction made from the amount of salary, pension, or annuity liable to assessment on account of a payment made to a life insurance company must be supported by the receipt of the insurance company for the payment and a copy thereof. When the deduction is claimed by a servant of the Government, or of a local authority, the officer paying the salary, pension, or annuity will compare the original receipt with the copy, return the original, and attach the copy to the salary, pension or annuity bill if the payee is a Government servant, and to the statement forwarded with the amount of the tax realised under Rule 1, if the payee is a servant of a local authority.

Where the Collector is satisfied that the original receipt of the insurance company cannot be produced without an amount of delay, expense, or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient.

5. The amounts exempted from assessment by section 5, sub-section (1), clause (*g*) of the Act and by rule 4 above shall not be deducted from income for the purpose of determining whether the income is liable to the tax, or of determining the rate at which the tax shall be levied.

6. The amount to be assessed under section 24, sub-section (1), of the Act on account of a building occupied by the owner thereof shall not in any case exceed 10 per cent. of the aggregate income of the owner derived from all sources. It will not, however, be understood from this that a maximum of 10 per cent. of the aggregate income of the owner is to be considered equivalent to the letting-value of his house. The letting-value will, in all cases, be ascertained on the best data available, in view of the circumstances of the locality in which the house is situated.

7. Salaries, annuities, and pensions paid in April 1886, though on account of March 1886, are liable to the tax.

8. After the close of the year of assessment each Accountant General or other auditing officer shall submit Return No. I in the form hereto appended to such officer as the Local Government may direct.

9. The certificates referred to in the second column of Part III of Schedule II of the Act shall be in Form B or in Form C, hereto appended.

10. Any claim under section 5, sub-section (1), clause (*e*) of the Act to exemption from the levy of the tax on the interest of securities employed solely for religious or public charitable purposes within the meaning of that clause must be supported by a certificate from the Collector, which shall be in Form D hereto appended.

11. In the case of securities, the interest on which is payable by the Government of India, the amount deducted on account of the tax under section 13, sub-section (1) of the Act shall be paid to the credit of the Government on the same day as the payment of the interest is made.

12. In the case of securities, the interest on which is not payable by the Government of India, the amount so deducted shall be paid to the credit of the Government within one week from the date on which interest is paid. The person deducting the amount should pay it to the credit of the Government by remitting the amount to the Collector with a statement showing the following particulars:—

(1) Name of owner.
(2) Description of security.
(3) Number of ,,
(4) Date of ,,
(5) Amount of ,,
(6) Period for which interest is drawn.
(7) Amount of interest.
(8) Amount of tax.

13. Interest on securities belonging to Service Funds shall not be assessed.

14. After the close of the year of assessment each Accountant General and Comptroller shall submit Return No. 11 in the form hereto appended to such officer as the Local Government may direct.

15. In calculating the amount of tax payable the amount due on a fraction of a rupee shall ben eglected. Thus the tax to be realised on a monthly salary of R166-10-8 is R4-5-2 only.

16. All public servants are forbidden to make public or disclose, except for the purpose of the working of Act II of 1886, any information contained in documents delivered or produced with respect to assessments under Part IV of the said Act, and any public servant committing a breach of this rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code.

17. Power to make further rules is hereby delegated to the several Local Governments.

18. Each Local Government will prescribe forms of registers to be maintained by Collectors and others for the purpose of showing the demand and collections of the tax, the various classes of incomes assessed, and the working of the several provisions of the Act.

19. After the close of the year of assessment each Local Government will submit to the Government of India in the Financial Department a report on the working of the Act.

20. The following returns in the forms hereto appended will be submitted with that report:—

Return	I.	As received from the Accountant General or Comptroller or other Auditing Officer.
,,	II.	
,,	III.	
,,	IV.	
,,	V.	
and ,,	VI.	

FORM A.

(RULE 2)

Return made by the Principal Officer of every Local authority, Company, Public body or Association under Section 10.

Designation of { Local authority / Company / Public body or / Association

Name of employé, pensioner, annuitant, or receiver of gratuity.	Address.	Salaries.			Pensions or Annuities.		Gratuities	
		Employment.	Rate of salary.	Dates on which payable.	Rate of pension or annuity.	Dates on which payable.	Amount	Dates on which paid.

FORM B.

(RULE 9.)

I Collector of do hereby certify that the income of the owner of the security/securities specified below, including the interest on that security/those securities, but excluding income from agriculture, is less than R500 a year.

Dated (Sd.)

Collector of

Description of security.	Number.	Date.	Amount.

FORM C.

(RULE 9.)

I Collector of do hereby certify that the income of the owner of the $\frac{\text{security}}{\text{securities}}$ specified below, including the interest on $\frac{\text{that security}}{\text{those securities}}$, but excluding income from agriculture, is less than R2,000 a year.

Dated

(Sd.)

Collector of

Description of security.	Number.	Date.	Amount.

FORM D.

(RULE 10.)

I Collector of do hereby certify that the interest on the $\frac{\text{security}}{\text{securities}}$ specified below, standing in the name of , is employed solely for $\frac{\text{religious}}{\text{public charitable}}$ purposes.

Dated

(Sd.)

Collector of

Description of security.	Number.	Date.	Amount.

RETURN No. I.

(RULES 8 AND 20.)

Statement showing the Collections of the Tax under Act of 1886, from Salaries, Pensions, Annuities, and Gratuities paid by Government in the year 188 -8 .

Class.	Income.	Paid by the Government.								REMARKS.
		Salaries.		Pensions and annuities.		Gratuities.		Total.		
		No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	
1	2	3	4	5	6	7	8	9	10	11
	R R		R		R		R		R	
I	500 but less than 750									
II	750 „ „ 1,000									
III	1,000 „ „ 1,250									
IV	1,250 „ „ 1,500									
V	1,500 „ „ 1,750									
VI	1,750 „ „ 2,000									
	TOTAL I TO VI .									
VII	2,000 but less than 2,500									
VIII	2,500 „ „ 5,000									
IX	5,000 „ „ 10,000									
X	10,000 „ „ 20,000									
XI	20,000 „ „ 30,000									
XII	30,000 „ „ 40,000									
XIII	40,000 „ „ 50,000									
XIV	50,000 „ „ 1,00,000									
XV	1,00,000 and more . .									
	TOTAL VII TO XV . .									
	GRAND TOTAL .									

RETURN No. II.

(RULES 14 AND 20.)

Statement showing the Collections of the Tax under Act of 1886 from interest on securities in the year 188 -8 .

Class.	Rate of tax.	Securities of the Government of India.		Bonds or debentures charged by Parliament on revenues of India.		Securities of Local authority or Company.		Total.		REMARKS.
		Amount of securities.	Amount of tax	Amount of securities.	Amount of tax.	Amount of securities	Amount of tax.	Amount of securities.	Amount of tax.	
1	2	3	4	5	6	7	8	9	10	
I to VI . .	At 4 pies in the rupee .									
VII to XV .	At 5 pies in the rupee .									
	TOTAL .									

RETURN No. III.

(RULE 20.)

Statement showing the Collections of the Tax under Act of 1886 in the year 188 -8 .

Class.	Amount of income.	Salaries, pensions, annuities, and gratuities paid by the Government.		Salaries, pensions, annuities, and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations, and private employers. Tax levied under Section 9(1).		Section 9(2).		Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18, and 19.	Refunds.	Net collections.	REMARKS.
		No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.						
1	2	3	4	5	6	7	8	9	10		12	13	14	15	16	17	18	19	20	21	22	23
	R R		R		R		R				R	R		R		R	R	R	R	R	R	
I	500 but less than 750																					
II	750 „ „ 1,000																					
III	1,000 „ „ 1,250																					
IV	1,250 „ „ 1,500																					
V	1,500 „ „ 1,750																					
VI	1,750 „ „ 2,000																					
	TOTAL I TO VI .																					
VII	2,000 but less than 2,500																					
VIII	2,500 „ „ 5,000																					
IX	5,000 „ „ 10,000																					
X	10,000 „ „ 20,000																					
XI	20,000 „ „ 30,000																					
XII	30,000 „ „ 40,000																					
XIII	40,000 „ „ 50,000																					
XIV	50,000 „ „ 1,00,000																					
XV	1,00,000 and more . .																					
	TOTAL VII TO XV .																					
	TOTAL .																					

RETURN No. IV.

(RULE 20.)

Statement showing the original and final demands and uncollected balances of amounts due under Act of 1886 in the year 188 -8

Part of the Act under which the income is assessed.	Original demand		Revision by Collector		Revision by Commissioner		Final demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	No. of assessees.	Amount of tax.	No. of petitions or objections.	Demand after disposal	No. of petitions or objections	Demand after disposal	No. of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Chapter III A and Part I, Schedule II . . .																					
Chapter III B and Part II, Schedule II . . .																					
Chapter III C and Part III, Schedule II . . .																					
Chapter III D and Part IV, Schedule II . . .																					
TOTAL .																					

RETURN NO. VI.

(RULE .)

Statement of expenditure incurred in the assessment and collection of the tax under Act of 1886 in the year 188 -8 .

HEAD.	Amount.	REMARKS.
1	2	3
Establishments		
Travelling Allowance . . .		
Contingencies		
TOTAL .		

No. 595.

From—The Secretary to the Government of India, Department of Finance and Commerce,

To—All Local Governments and Administrations.

I am directed to forward copies of the rules made by the Honourable the President in Council under Act II of 1886, and to communicate the following remarks and instructions.

2. The President in Council desires to impress upon the Government of / you his great anxiety that special care should be devoted to the assessment and working of the Act especially during the first year of its operation. He attaches the greatest importance to the necessity of exercising caution and moderation in the introduction of the measure. The Government of / You are is authorised to entertain such establishments as may be required to ensure that the assessment shall be carefully and equitably made. Money spent in this way will, the President in Council feels assured, give a full return, by preventing inequitable assessments and discontent and by securing the smooth working of the Act.

3. The temporary employment in the working of the Act of persons who do not hold permanent appointments under Government should be forbidden, and all officers appointed for this purpose should be chosen from the permanent staff. A sufficient and trustworthy staff is specially requisite in the Presidency Towns, where so large a portion of the total tax will be assessed, and His Excellency in Council trusts that especial care will be exercised in the selection of the officers charged with the supervision of the work in these towns. It may also be expedient to place an officer of experience on special duty in the province under the charge of the Government of / your charge to supervise the work during the whole or a portion of the coming year, and the President in Council authorises the Government of / you to take this step at once should it be deemed desirable to do so.

4. The President in Council desires that in making the new assessments the results of the assessments made under the License Acts should be utilised to the utmost possible extent, and that they should be accepted as far as possible. Persons inadvertently omitted under the License Tax will, however, be brought on to the list of assessees.

5. In framing rules under the Act the Government of India has intentionally avoided dealing with details, as it is believed that Local Governments are in a better position to frame rules which will suit the varying circumstances of different localities, and as it is undesirable to attempt to lay down general rules on minor matters, applicable to all India, until at least one year's experience of the working of the Act has been obtained.

6. Power has been delegated to Local Governments to make additional rules, and in this connection I am to call the special attention of the Government of / your special attention to the provisions of section 18 of the Act which entrust to Local Governments a wide discretion in the making of rules regarding notices either requiring assessees to pay the tax to which they are liable, or calling on persons liable to pay the tax to furnish information regarding their incomes. By means of these provisions it is hoped that the working of the tax may be the better adapted to the circumstances of different parts of the country. Each Local Government must, of course, consider the special requirements of the territories under its control, and frame such rules as may be suitable to meet those requirements, but the President in Council, with a view to the eventual removal of any unnecessary differences in the procedure in different provinces, desires that the Government of / you should forward to all Governments and to the Government of India in this Department any rules which it may issue.

7. Section 3 (4) of the Act declares the exemption from as travelling, tentage, horse or sumptuary allowance, or any other [illegible] specific expenditure to be subject to any rules wh

prescribed. This power to make rules was reserved in order to prevent any abuse of the exemption by changing the designation of a portion of salary or otherwise. The power need not be exercised unless it appears that attempts to abuse the exemption are being made.

8. The only condition or restriction prescribed under the power conveyed by section 5 (1) (*g*) of the Act is that contained in rule 5, providing that the exemptions from assessment of fund subscriptions and life insurance payments shall not be taken into account in deciding whether the income is liable to the tax or in determining the rate at which the tax is leviable.

9. It will be observed that salaries, annuities, and pensions paid in April 1886 are liable to the tax even i[illegible]v are due in respect of preceding months. Payment in advance does not extingu[illegible] this liability.

10. The Rules prescribe no conditions under section 9 (2) of the Act regarding arrangements for the collection of the tax from their employés by non-official employers. This proviso was inserted in the Act in order that employers may be induced by the remission or return of a small portion of the tax, and in order to save their employés from avoidable trouble, to undertake the collection of the tax and thus relieve Collectors of the difficulty of dealing directly with a large number of assessees. The intention should be explained to Collectors with instructions that they should endeavour to make such arrangements whenever it may appear feasible; but it will, of course, be understood that no pressure is to be put upon employers to fall into an arrangement under this section.

11. It will be observed that the Rules contain no provision for payment by instalments of the tax leviable under Part IV. of the second Schedule. I am to explain that this is left by the President in Council to the discretion of the Government of / your discretion; and that it is the desire of the Government of India that every reasonable facility should be given in the matter, the maximum number of instalments, however, in no case exceeding four.

12. No rules have been prescribed regarding composition for the tax under section 31 of the Act. The Government of India trusts that the principle of composition may be extensively adopted, as it is evidently calculated to obviate friction and trouble in assessment, and the President in Council will be glad to have as early an expression as may be convenient of he opinion of the Government of / your opinion whether any such rules need be made by the Government of India, or whether they should be left to the Local Government concerned, and in the former case what rules the Government of / you propose proposes.

13. The number of companies being few, and it being desirable to have fuller information regarding the assessment of companies than is contained in the general published return, the President in Council requests that the Government of / you will forward, each year, separately from the Returns prescribed in the Rules, a return showing the designation and assessment of every company in the territories subject to the control of the Government of / your control. This return should not be published.

14. I am also to invite suggestions for the improvement of the classification adopted in Return No. V. These suggestions should if possible reach the Government of India not later than the end of December next, in order that, if any change in the form of the Return is decided on, it may be prescribed in time for adoption in the Reports of 1886-87. The experience gained in making the assessments under the Act may enable Local Governments to propose a preferable classification.

15. The reports on the working of the Act in 1886-87 should be specially full and complete.

ORDERED, that a copy of the above letter be published in the *Gazette of India* for general information.

SEPARATE REVENUE.

STAMPS.

JUDICIAL STAMPS.

EXEMPTIONS, &c.

No. 594.

The 5th February 1886.

UNDER Section 35 of the Court Fees Act, VII of 1870, the Honourable the President in Council is pleased to direct that the fee payable under the said Act on a petition to the Collector under Section 25, Act II of 1886, to have an assessment reduced or cancelled, shall, whatever may be the amount of the assessment to which the petition relates, be limited to one anna.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 5th February, 1886.

APPOINTMENTS.

No. 72.—NATIVE ARMY—

5th Bengal Cavalry.

The following direct appointment is made, with effect from the 4th January, 1886:—

Sarup Singh to be Jemadar.

No. 73.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

The Reverend T. L. J. Warneford to be Honorary Chaplain, *vice* the Reverend W. H. Bray, who has resigned the appointment.

FURLOUGH AND LEAVE.

No. 74.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel A. Callander, Bengal S.C., (p. a.) to the 20th February, 1886, under rule IX of the Regulations of 1868.

Colonel G. C. DePrée, Bengal S.C., Surveyor General of India, (p. a.) for 213 days, under rule IX of the regulations of 1868.

Colonel R. S. Hill, C.B., Infantry, (p. a.) for 1 year and 93 days, under the regulations of 1868.

Colonel P. W. Powlett, Bengal S. C., Resident, 2nd class, Western Rajputana States, (p. a.) for 243 days, under rule IX of the regulations of 1868.

Colonel C. E. Stewart, C.M.G., C.I.E., Commandant, 5th Punjab Infantry, (p. a) for 1 year, under rule IX of the regulations of 1868, with effect from the 1st January, 1886.

Major J. A. Temple, Bengal S. C., Deputy Commissioner, 3rd class, Central Provinces, (p. a.) for 1 year, under rule IX of the regulations of 1868.

Major C. F. Thomas, General List, Infantry Military Accountant, 1st class, 2nd grade (p. a.) for 1 year, under rule IX of the regulations of 1868.

Major H. V. Hunt, Bengal S. C., Assistant Commissary-General, 3rd class, (p. a.) for 1 year, under rule IX of the regulations of 1868.

Captain A. C. Bunny, Bengal S. C., Wing Officer, 1st Sikh Infantry, (p. a.) for 2 years, under rule IX of the regulations of 1868.

No. 75.—Captain G. K. Scott-Moncrieff, R.E., has been granted an extension of furlough, (p. a.) for three months by the Secretary of State for India.

LONDON GAZETTE.

No. 76.—The following extracts are published for general information:

"London Gazette," dated the 1st January, 1886, pages 5 and 9.

India Office, January 1, 1886.

The Queen has been graciously pleased to nominate and appoint—

* * * *

Lieutenant-Colonel Andrew Higgins, Commandant, 1st Punjab Rifle Corps (Volunteers);

Major Lord William Leslie de la Poer Beresford, V.C., 9th Lancers, Military Secretary to the Viceroy of India;

Sirdar Bahadur Man Singh, Ressaldar Major, 9th Bengal Cavalry;

* * * *

to be Companions of the Order of the Indian Empire.

War Office, Pall Mall, 1st January, 1886.

MEMORANDA.

INDIAN STAFF CORPS.

To be transferred to the Unemployed Supernumerary List:—

Colonel John Miles, Bombay. Dated 28th November, 1885.

INDIAN LOCAL SERVICE.

To be Major-General on the Unemployed Supernumerary List:—

Colonel William Nassau Lees, Bengal Infantry. Dated 28th November, 1885.

PENSIONS.

No. 77.—SUBORDINATE MEDICAL DEPARTMENT—

Honorary Surgeon William Wilson, Subordinate Medical Department, is transferred to the pension establishment.

PROMOTIONS.

No. 78.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel Elborough Martin Woodcock, Bombay S. C.,—4th February, 1886.

BENGAL STAFF CORPS.

To be Majors.

Captain Benjamin Chamney Graves,—30th January, 1886.

Captain John Meredith Douglas Lewes,—30th January, 1886.

BENGAL ARMY.

To be Lieutenant-Colonels.

Major and Brevet Colonel William Walters Biscoe, General List, Cavalry,—4th February, 1886.

Major Richard Octavius Vyvyan, General List, Infantry,—4th February, 1886.

MEDICAL DEPARTMENT.

To be Brigade-Surgeon

Surgeon-Major Henry Potter, M.D., *vice* Brigade-Surgeon G. A. Watson, retired. Dated 7th December, 1885.

No. 79.—ORDNANCE DEPARTMENT—

Store-Sergeant Henry Preist to be Sub-Conductor, on probation, with effect from the 9th October, 1885, *vice* Sub-Conductor Harry W. Warrington, remanded to regimental duty;

Sub-Conductor Emanuel G. Soper to be Conductor;

Store-Sergeant Thomas J. McNamara to be Sub-Conductor, on probation,

With effect from the 17th November, 1885, *vice* Conductor J. Hurley, pensioned.

Sub-Conductor William Steele, Assistant Overseer, Small Arms Ammunition Factory, Dum-Dum, to be Conductor, *seconded;*

Sub-Conductor William A. Smith to be Conductor;

Store-Sergeant Robert Mumford to be Sub-Conductor on probation;

With effect from the 1st December, 1885, *vice* Conductor J. McPherson, seconded.

No. 80.—PUBLIC WORKS DEPARTMENT—

Sub-Conductor Robert Read to be Conductor;

Sergeant Edward Lean to be Sub-Conductor;

With effect from 1st January, 1886, *vice* Conductor John Chapman, retired.

No. 81.—In G. G. O. No. 53 of 1886, *for* "Man" *read* "Marr."

No. 82.—VOLUNTEER CORPS—

Calcutta Volunteer Rifles, Mounted Company.

Lieutenant James Reddrop Thomas to be Captain.

VOLUNTEER CORPS.

No. 83.—The Governor-General in Council is pleased to sanction the formation of a Volunteer Cavalry Corps at Cawnpore, to be designated the "Cawnpore Light Horse".

The Corps will be attached for administrative purposes to the 3rd Administrative Battalion, North-Western Provinces Volunteers.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 84.—Sub-Conductor J. Russell, Assistant Barrack Master, is promoted to Barrack Master, II class, with effect from 2nd August, 1885.

MARINE DEPARTMENT.

RESIGNATIONS.

No. 4.—Mr. John Cowell, Assistant Engineer, Her Majesty's Indian Marine, is permitted to resign the service.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st February 1886.

No. 22.—The Government of India has no further need of the services of Mr. T. P. Knight, Executive Engineer, 1st Grade, sub. *pro tem.*, Central India.

No. 23.—ERRATUM.—In Public Works Department Notification No. 18, dated 22nd January 1886, for *Establishment under the Government of Bengal*, read *Establishment under the Director General of Railways.*

The 3rd February 1886.

No. 24.—CORRIGENDUM.—Notification No. 343, dated 19th December 1885, regarding additional appointments to the North-Western Railway from the staff of the late Sind, Punjab, and Delhi Railway—For *T. A. Highman*, read *F. A. Highman.*

No. 25.—The following is published for general information:—

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

GENERAL RULES FOR WORKING THE SOUTHERN MAHRATTA, BENGAL AND NORTH-WESTERN, AND BENGAL CENTRAL RAILWAYS.

No. 88 R.-T., dated Fort William, the 21st January 1886.

RESOLUTION—By the Government of India, P. W. Dept.

Read again—

Section 8 of Act IV (the Indian Railway Act) of 1879

Public Works Department Notification No. 299, dated 13th September 1880, publishing the General Rules for all Railways in India, with Public Works Department Circular No. 17 Railway, dated 21st August 1880.

Bombay Government letter No. 2264, dated the 22nd September 1885.

Public Works Department letter to the Government of Bombay, No. 993 R.-T., dated the 28th October 1885.

Public Works Department letter to the Director General of Railways, No. 1006 R.-T., dated the 30th October 1885.

Read also—

Bombay Government letter No. 2856, dated the 7th December 1885, and enclosure.

Director General of Railways' letter No. 970 T., dated the 17th December 1885, and enclosures.

OBSERVATIONS.—In accordance with the provisions of Section 8 of the Indian Railway Act, IV of 1879, the Southern Mahratta, the Bengal and North-Western, and the Bengal Central Railway Companies have framed sets of General Rules to be adopted on their respective lines, and now submit them for the approval and sanction of the Governor-General in Council.

2. In each case the Railway Company has adopted, without deviation in any particular, the General Rules which have been approved by the Governor-General in Council and published in the *Gazette of India*, dated 18th September 1880, and now in force on all Railways in India which were opened to traffic prior to the 1st October 1880.

RESOLUTION.—With the exception of Rules 385, 386 and 387 which refer to the working of a single line of railway on the system termed "Train Despatching" in Rule 3 of the said Rules, the Governor-General in Council is pleased to sanction with immediate effect the General Rules now submitted by the Southern Mahratta, Bengal and North-Western, and Bengal Central Railway Companies under the conditions of Section 8 of the Indian Railway Act of 1879 for regulating the travelling upon, and

the use, working and management of, the railways respectively directed by those Companies.

ORDER.—Ordered, that this Resolution be communicated to the Government of Bombay, and to the Director General of Railways for communication to the Railway Companies concerned for information and guidance.

Ordered also, that the Rules, which have already been published in the *Gazette of India*, be further notified to the railway servants and the public by a copy thereof and of this Resolution being kept open to inspection without any payment in the office of the station-master of every station on each of the said railways.

Ordered also, that this Resolution be published in the *Gazette of India*.

W. S. TREVOR, *Colonel, R.E.*,
Secretary to the Government of India.

The 4th February 1886.

No. 26.—Mr. A. C. Cregeen, Engineer-in-Chief, Nagpur-Bengal State Railway, is granted furlough in and out of India for one year and 119 days, under section 50 of the Civil Leave Code, with effect from such date as he may be able to avail himself of it.

No. 27.—With reference to Public Works Department Notification No. 26 of this date, Mr. J. Y. Davidson, Manager, Nagpur-Chhattisgarh and Wardha Coal State Railways, is appointed, as a temporary measure, to act as Engineer-in-Chief of the Nagpur-Bengal State Railway, in addition to his own duties.

No. 28.—Captain J. F. Garwood, R.E., is appointed to officiate as Secretary to the Agent to the Governor-General for Beluchistan in the Public Works Department, during the absence on privilege leave of Major W. P., Tomkins, R.E., or until further orders.

The 5th February 1886.

No. 29.—Mr. M. Leslie, Executive Engineer, 3rd Grade, Hyderabad, is, on return from furlough, transferred to Central Provinces.

W. S. TREVOR, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 6, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is ₹5 per annum, payable in advance. When sent by post, ₹2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

AGENT TO THE GOVERNOR GENERAL, BELUCHISTAN, P. W. D.

NOTIFICATION.

Quetta, the 18th January 1886.

No. 37.—Baboo Kirth Chunder Chowdry, Executive Engineer, 4th Grade, transferred temporarily to Beluchistan, reported his arrival at Rindli on 2nd instant, and is posted as a temporary arrangement to the 3rd Division, Frontier Road Circle.

A. C. BIGG-WITHER,

Joint Secy. to Agent to the Govr. Genl., Beluchistan, P. W. D.

No. 1944.—*Account of Revenue and Expenditure of the Government of India for the first six*

N.B.—Amounts are converted into

	REVENUE.	Estimates, 1885-86.	April 1884 to September 1884.	April 1885 to September 1885.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		£	£	£	£	£
I	Land Revenue*	22,864,600	8,421,406	8,808,633	387,227	...
II	Opium	9,025,500	4,297,808	4,443,099	145,291	...
III	Salt	6,400,000	3,006,123	3,071,306	65,183	...
IV	Stamps	3,633,400	1,852,104	1,922,508	70,404	...
IV	Excise	4,070,000	1,978,392	2,055,476	77,084	...
VI	Provincial Rates	2,856,800	1,085,812	1,220,228	134,416	...
VII	Customs	1,175,000	446,890	533,525	86,635	...
VIII	Assessed Taxes	514,900	438,167	435,115	...	3,052
IX	Forest	1,060,100	328,910	336,260	7,350	...
X	Registration	281,800	152,519	167,755	15,236	...
XI	Tributes from Native States	691,300	196,394	189,920	...	6,474
XII	Post Office	1,101,700	525,701	556,744	31,043	...
XIII	Telegraph	540,100	214,065	267,054	52,989	...
XIV	Mint	125,000	50,917	126,199	75,282	...
XV	Law and Justice	595,300	242,626	250,951	8,325	...
XVI	Police	311,600	152,840	149,453	...	3,387
XVII	Marine	176,400	62,517	84,423	21,906	...
XVIII	Education	201,800	94,972	95,199	227	...
XIX	Medical	52,600	20,147	21,725	1,578	...
XX	Scientific and other Minor Departments.	86,100	34,305	24,243	...	10,062
XXI	Interest	659,400	371,799	366,435	...	5,364
XXII	Receipts in aid of Superannuation, &c.	257,700	68,427	85,447	17,020	...
XXIII	Stationery and Printing	54,100	18,903	20,297	1,394	...
XXIV	Miscellaneous	267,700	133,031	135,253	2,222	...
		57,002,900	24,194,775	25,367,248	1,172,473	...
	Productive Public Works.					
XXV	State Railways (Gross Earnings)	3,841,700	1,666,485	1,876,430	209,945	...
	East Indian Railway (Gross Earnings).	4,550,000	2,045,937	2,284,825	238,888	...
	Eastern Bengal Railway (Gross Earnings).	550,000	...	195,368	195,368	...
XXVI	Guaranteed Railways (Net Traffic Receipts).	3,360,000	2,175,172	2,347,176	172,004	...
XXVII	Irrigation and Navigation (Direct Receipts).	874,700	557,212	386,462	...	170,750
	Unproductive Public Works.					
XXIX	State Railways	148,400	101,953	134,223	32,270	...
XXX	Subsidized Railways	...	...	...	...	...
	Southern Mahratta Railway	100,000	8,142	36,789	28,647	...
XXXI	Irrigation and Navigation	135,400	59,500	56,184	...	3,316
XXXII	Military Works	40,800	17,101	17,409	308	...
XXXIII	Civil Buildings, Roads, and Services	474,600	234,611	209,742	...	24,869
XXXIV	Army	814,000	339,165	368,877	29,712	...
XXXV	Military Operations in North-West Frontier.	...	...	11,215	11,215	...
		71,892,500	31,400,053	33,291,948	1,891,895	...
	England, including Army, Public Works, &c.	197,900	143,256	105,252	...	38,004
	GRAND TOTAL	72,090,400	31,543,309	33,397,200	1,853,891	...

* Includes Land Revenue due to Irrigation, which cannot be separated in the Monthly Accounts.

THE TREASURY,
Calcutta, the 4th February 1886.

months of the year 1885-86, as compared with the corresponding period of 1884-85.

sterling at R10 to the pound sterling.

	EXPENDITURE.	Estimates, 1885-86.	April 1884 to September 1884.	April 1885 to September 1885.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		£	£	£	£	£
1	Interest on Ordinary Debt*	3,800,000	1,890,718	1,917,489	26,771	...
2	Do. on other Obligations	411,000	81,852	98,347	16,495	...
3	Refunds and Drawbacks	224,400	95,305	130,026	34,721	...
4	Assignments and Compensations	1,248,500	378,347	384,899	6,552	...
5	Land Revenue	3,443,800	1,608,277	1,587,699	...	20,578
6	Opium (including cost of production)	2,473,700	2,612,413	2,707,752	95,339	...
7	Salt (do. do.)	492,300	240,798	230,442	...	20,356
8	Stamps	84,800	45,494	43,470	...	2,024
9	Excise	123,500	48,673	62,049	13,376	...
10	Provincial Rates	113,500	25,611	21,951	...	3,660
11	Customs	133,200	72,462	64,366	...	8,096
12	Assessed Taxes	13,400	7,808	6,739	...	1,069
13	Forests	725,300	282,937	286,059	3,122	...
14	Registration	181,100	91,294	95,415	4,121	...
15	Post Office	1,161,300	559,110	581,606	22,496	...
16	Telegraph	607,900	248,061	256,824	8,763	...
17	Mint	77,500	38,596	48,435	9,839	...
18	General Administration	1,335,700	659,680	669,745	10,065	...
19	Law and Justice	3,437,500	1,647,443	1,643,774	...	3,669
20	Police	2,855,700	1,355,985	1,367,961	11,976	...
21	Marine (including River Navigation)	365,800	157,785	160,894	3,109	...
22	Education	1,291,900	568,081	564,555	...	3,526
23	Ecclesiastical	169,700	80,532	81,213	681	...
24	Medical	760,400	352,852	353,235	383	...
25	Political	629,800	266,355	637,394	371,039	...
26	Scientific and other Minor Departments	477,900	249,856	252,061	2,205	...
27	Territorial and Political Pensions	654,900	319,322	315,880	...	3,442
28	Civil Furlough and Absentee Allowances	5,200	9,224	1,397	...	7,827
29	Superannuation Allowances and Pensions	763,400	423,382	442,364	18,982	...
30	Stationery and Printing	374,000	186,019	184,146	...	1,873
31	Miscellaneous	263,700	131,043	143,152	12,109	...
32	Famine Relief	33,000	322	20,736	20,414	...
33	Protective Works—Railways	500,000	489,148	...	...	489,148
34	Do do Irrigation	287,300	95,461	82,491	...	12,970
35	Reduction of Debt	679,700	...	...	...	...
49	Exchange on transactions with London	3,573,600	1,242,499	761,989	...	480,510
		33,774,400	16,562,745	16,196,555	...	366,190
	Productive Public Works.					
36	State Railways (Working Expenses)	2,270,500	997,902	1,097,636	99,734	...
	East Indian Railway (Working Expenses)	1,826,500	1,030,756	822,203	...	208,553
	Eastern Bengal Railway (ditto)	232,500	...	137,067	137,067	...
37	Guaranteed Railways (Surplus Profits, Land and Supervision)	516,000	64,821	40,078	...	24,743
38	Irrigation and Navigation (Working Expenses)	593,100	277,681	283,348	5,667	...
39	Charges in respect of Capital— Guaranteed Railways Interest	4,400	10,016	24,886	14,870	...
	Unproductive Public Works.					
40	State Railways (Capital Account)	398,000	67,135	116,527	49,392	...
41	Do. (Working & Maintenance)	119,900	75,819	74,612	...	1,207
42	Subsidized Railways	39,800	18,914	11,716	...	7,198
	Southern Mahratta Railway	80,300	80,205	31,593	...	48,612
43	Frontier Railways	100,000	64,749	...	...	64,749
44	Irrigation and Navigation	706,100	326,455	326,496	41	...
45	Military Works	1,088,300	389,073	353,341	...	35,732
46	Civil Buildings, Roads, and Services	4,040,600	1,593,994	1,463,507	...	130,487
47	Army	12,161,500	5,829,110	5,994,452	165,342	...
48	Military operations in N.-W. Frontier	..	...	1,481,818	1,481,818	...
		57,951,900	27,389,375	28,455,835	1,066,460	...
	England, including Army, Public Works, Guaranteed Interest, &c.	14,354,600	7,152,729	6,931,977	...	220,752
		72,306,500	34,542,104	35,387,812	845,708	...
	Productive Public Works—Capital Expenditure.					
	In India—					
50	State Railways	1,900,600	725,241	1,535,891	810,650	...
	East Indian Railway	340,000	100,352	178,746	78,394	...
	Eastern Bengal Railway	132,100	...	57,328	57,328	...
51	Irrigation and Navigation	813,700	272,473	286,692	14,219	...
	In England—					
	State Railways	862,100	1,338,689	490,115	...	848,574
	East Indian Railway	...	170,155	...	...	170,155
	Eastern Bengal Railway	350,900	...	...	...	...
	Irrigation and Navigation	6,000	557	4,196	3,639	...
		4,405,400	2,607,467	2,552,968	...	54,499
	GRAND TOTAL	76,711,900	37,149,571	37,940,780	791,209	...

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Offg. Comptroller General.

COMPTROLLER GENERAL'S OFFICE.

Account of Security Deposits held by the Comptroller General in trust for Civil Officers on the 31st December 1885, published in conformity with paragraph 12 of Financial Notification No. 276, dated 30 April 1880.

Name of person or Fund on whose behalf held.	Amount of Investment.						Name of Officer to whom interest is sent.
	3½ per cent., 1853-54.	4 per cent., 1832-33.	4 per cent., 1865.	4½ per cent., 1870.	4½ per cent., 1879.	Total.	
	R	R	R	R	R	R	
Bhopal Water Works Endowment Fund	...	...	3,32,000	...	...	3,32,000	Political Agent, Bhopal.
Security of Treasurer, Bhopal Political Agency	...	...	20,000	...	...	20,000	Do. do.
" and Accountant, Residency Office	...	...	2,500	...	...	2,500	Resident in Nepal.
" of Head Store keeper	...	...	5,000	...	...	5,000	Executive Commissariat Office Blair.
" Treasurer, Port Blair Treasury	...	...	2,000	...	...	2,000	Treasury Officer, Port Blair.
Jeypore College	...	...	1,000	...	...	1,000	A. G. G., Rajputana, and Res Eastern Rajputana States.
Chaplain, Nuseerabad	...	...	100	...	...	100	Sub T. O., Nuseerabad.
Mayo College accumulated Funds	...	...	11,600	...	...	11,600	A. G. G., Rajputana, and Prin Mayo College.
" " Endowment Funds	...	...	6,12,900	...	...	6,12,900	A. G. G., Rajputana.
Ajmere Dispensary Fund	...	...	4,000	...	...	4,000	Commissioner of Ajmere.
Masuda " "	...	...	1,500	...	...	1,500	Ditto.
Todgosh " "	...	...	1,500	...	...	1,500	Ditto.
Police Clothing Fund	...	...	5,000	...	...	5,000	Commissioner and the General Su tendent of Police, Ajmere.
For repairs of Captain Balden's Tomb	...	...	100	...	...	100	Sub T. O., Nuseerabad.
Ajmere Government College	...	...	2,400	...	...	2,400	Commissioner of Ajmere-Merwara
Abu and Annundra Dispensaries	...	...	5,000	...	...	5,000	Superintendent General of Dispen and Vaccination in Rajputana.
Minor Appachatollana Subbopah	...	...	8,700	...	600	9,300	Commissioner and the Treasury cer, Coorg.
" Chamarasa	...	...	1,200	...	...	1,200	Ditto.
" Mallapah	...	...	500	...	...	500	Ditto.
" Vengataramiah	...	...	1,100	...	...	1,100	Ditto.
" Santhappah	...	...	500	...	...	500	Ditto.
" Rungiah	...	...	600	...	...	600	Ditto.
" Shivacharada Thapatanally Sidlingapah	...	...	...	...	700	700	Ditto.
" Shivacharada Roodriah	...	...	500	...	...	500	Ditto.
Civil Dispensary, Mercara	...	...	3,000	...	...	3,000	Resident, Mercara Municipal Comm and Civil Surgeon, Mercara.
Dispensary Funds, Verajundrapett	...	...	2,000	...	...	2,000	Commissioner of Coorg and the P dent, Verajundrapett Municipalit
Municipal Funds, Verajundrapett	...	...	1,100	...	...	1,100	Ditto.
" " Mercara	...	...	1,400	...	...	1,400	President and the Vice-President, cara Municipality.
Fraser Endowment for the Fraserpett School	...	...	500	...	...	500	Commissioner and the Inspecto Schools, Coorg.
Northbrook Medal Fund	...	...	2,000	...	...	2,000	Master of the Mint and the Di of Public Instruction, Punjab.
Estate of Haji Hani Hanifa Bhai, widow of Haji Currim	...	...	1,17,500	...	...	1,17,500	Cantonment Magistrate and Co Wards, Secunderabad.
Messrs. Nowroji Pestonji & Co., Government Salt Agents	...	...	1,00,000	...	...	1,00,000	Assistant Commissioner of Inlan toms, Sambhar.
Security of Treasurer, Sambhar Treasury	...	...	...	...	75,000	75,000	Assistant Commissioner, N. I. Sa venue, Sambhar.
Rao Bahadoor Roshun Sing	...	...	1,50,000	...	...	1,50,000	Political Agent, Bundelkhund, Now
Bundelkhund Rajcoomar College	...	...	65,000	...	...	65,000	Ditto.
Prince of Wales' Recovery Fund	...	...	2,400	...	...	2,400	Ditto.
Security of Treasurer, Indore Treasury	...	...	50,000	...	...	50,000	Treasury Officer, Indore.
Dhar Leper Hospital	...	...	...	10,000	...	10,000	Ditto.
Residency School Fund	...	...	37,500	...	...	37,500	Ditto.
Security of Mutsuddi of Resident's Office	...	...	1,000	...	...	1,000	Extra Assistant Commissioner, Hy bad.
" Treasurer, Gwalior Treasury	...	...	10,000	...	...	10,000	Resident, Gwalior.
Cantonment Funds, Mhow	...	...	10,000	...	...	10,000	President, Cantonment Com Mhow.
Ahmed, son of Ali Ahmed Joomance	...	...	...	...	12,900	12,900	Political Agent and Consul, Musc
Security of Bullion-keeper, Calcutta Mint	...	...	50,000	...	...	50,000	Mint Master, Calcutta.
Brandis Prize for Sylviculture	...	...	...	...	2,000	2,000	Director of Forest School, Dehra-
Commissioner of Coorg on account of Mercara Dispensary	...	...	1,000	...	...	1,000	No interest drawn.
" " " Thomson Prize Fund	...	...	...	...	1,000	1,000	No interest drawn.
" " " Central School Endowment Plantation	...	...	1,000	...	...	1,000	No interest drawn.
	...	...	16,25,100	10,000	92,200	17,27,300	
Investments of Value of Lost Currency Notes held on account of various individuals	...	...	32,100	...	200	32,300	Comptroller General's Trust Accou
Persian Famine Relief Fund	...	...	12,000	...	...	12,000	Ditto.
Security of Cashier, Government Printing Office	...	...	5,000	...	...	5,000	Ditto.
Lost Promissory Notes, Jafar Ali Khan, Lucknow	...	...	10,000	...	...	10,000	Ditto.
Security and Deposits of Treasurer, Currency Office, Calcutta	...	1,000	65,500	...	500	67,000	Ditto.
Lost Promissory Notes, Syama Sundari Chowdrani	10,000	...	...	...	...	10,000	Ditto.
Security Deposit of Mr. Bruce Ellis	...	...	5,000	...	...	5,000	Ditto.
Agent, East Indian Railway, and the Consulting Engineer to the Government of India for Guaranteed Railways	...	...	1,50,000	...	...	1,50,000	Ditto.
Hindu Family Annuity Fund	...	...	1,79,000	...	...	1,79,000	Ditto.
General Family Pension Fund	...	...	12,88,500	...	...	12,88,500	Ditto.
Bengal Christian Family Pension Fund	...	...	2,34,000	2,000	...	2,36,000	Ditto.
Patriotic Fund	...	...	1,90,400	...	...	1,90,400	Ditto.
Security of Treasurer, Paper Currency, Allahabad	...	...	1,00,000	...	...	1,00,000	Ditto.
" " " " " Lahore	...	...	1,00,000	...	...	1,00,000	Ditto.
Lost Currency Notes, Mutty Lall Roy	...	...	500	...	...	500	No interest drawn.
" " " Shaik Bhadoo Biswas	...	...	600	...	...	600	No interest drawn.
" " " Moulvie Ahmed Ali	...	...	800	...	...	800	No interest drawn.
" " " Ram Gopal Mitter	...	...	1,000	...	...	1,000	No interest drawn.
Balances of Government Agency	...	...	1,000	...	...	1,000	No interest drawn.
	10,000	1,000	23,75,400	2,000	700	23,89,100	
	10,000	1,000	40,00,500	12,000	92,900	41,16,400	

COMPTROLLER GENERAL'S OFFICE;

CALCUTTA,

The 21st January 1886.

E. GAY,

Offg. Comptroller General.

Statement of the Affairs of the Bank of Bengal for the week ending 2nd February 1886

LIABILITIES.				R	a.	p
Capital paid-up				2,00,00,000	0	0
Reserve Fund				41,56,764	15	0
Public Deposits at Head Office	R. 69,54,191	a 4	p 5	1,71,44,772	5	3
Public Deposits at at Branches	1,01,90,581	0	10			
Other Deposits at Head Office and Branches				3,69,03,909	11	0
Bank Post Bills, &c.				6,90,399	2	3
Sundries				12,94,058	8	11
RUPEES				8,01,89,904	10	5

ASSETS.				R	a.	p.
Government Securities				66,00,666	4	0
Other authorized Investments				45,44,820	0	0
Loans on Government and other authorized Securities				81,40,101	10	0
Accounts of Credit on Government and other authorized Securities				1,00,71,443	15	0
Bills discounted and purchased				2,12,05,509	3	0
Balances with other Banks				7,50,475	14	5
Bullion				3,522	13	10
Dead Stock				11,38,055	11	3
Stamps				8,846	1	6
Sundries				8,88,010	8	9
				5,33,51,452	1	9
Cash and Currency Notes at Head Office	R 94,30,873	a. 8	p. 11	2,68,38,452	8	8
Cash and Currency Notes at Branches	1,74,07,578	15	9			
RUPEES				8,01,89,904	10	5

By order of the Directors,

BANK OF BENGAL,
Calcutta, 4th February 1886.

J. GORDON,
Chief Acctt. & Dy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 47·8.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 1st February 1886.

No. 394.—ERRATUM.—In this office notification No. 112, dated the 12th January 1886, for "13th December 1885," read "12th December 1885."

By Order,

L. S. NEWMARCH, *Lieut.*,
for *1st Asst. Agent to the Govr. Genl. for Central India.*

AGENT TO THE GOVERNOR GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 28th January 1886.

No. 180 G.—No. 563, Sub-Hospital Assistant Rahmut Oollah, attached to the Deoli Irregular Force, availed himself of the sixty days' leave of absence granted to him in this Office Notification No. 3918 G., dated the 29th December 1885, on the 5th January 1886.

The 30th January 1886.

No. 189G.—Second Class Hospital Assistant Jowala Pershad, of the Government Reserve List, is granted three months' privilege leave, with effect from the 13th December 1885.

By Order,

E. G. COLVIN,
for *1st Asst. Agent to the Govr. Genl., Rajputana.*

CHIEF COMMISSIONER OF AJMERE MERWARA.

NOTIFICATIONS.

Abu, the 26th January 1886.

No. 79-190 II.—Under Section 37, Act X of 1882 (Criminal Procedure Code), Mr. H. E. J. Fitzpatrick, Magistrate of the First Class, is invested with the power to try summarily the offences mentioned in Section 260 of the Code of Crjminal Procedure, to be exercised during the time he may officiate as Judicial Assistant, Ajmere.

The 27th January 1886.

No. 82-190 II.—With reference to this Office Notifications, Nos. 11 and 12-190 II., dated 7th January 1886, Mr. H. E. J. Fitzpatrick and Pandit Jia Lal, respectively made over and received charge of the Office of Extra Assistant Commissioner and Treasury Officer, Ajmere, on the forenoon of the 14th January 1886.

No. 84-327.—With reference to this Office Notifications Nos. 10-327 and 11-190 II., dated 7th January 1886, Rai Bahadur Pandit Bhag Ram and Mr. H. E. J. Fitzpatrick, respectively, delivered over and received charge of the Office of Judicial Assistant, Ajmere, on the afternoon of the 14th January 1886.

No. 86-593.—The following rule fixing the periods of the summer and winter vacations of the Ajmere Government College and village schools in the Ajmere-Merwara District, is published for general information :—

In the Ajmere Government College the summer vacation will begin and close on dates to be notified hereafter. A vacation of eight days is allowed for Christmas week and New year's day.

During the rest of the year those holidays only will be given which are granted to the civil courts

In village schools the summer vacation will begin on the 15th March 1886 and end on the 15th April 1886. A further vacation of eight days being allowed at Christmas.

By Order,

E. G. COLVIN,

for *1st Asst. to the Agent to the Govr. Genl.*

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATION.—ESTABLISHMENT.

Calcutta, the 1st February 1886.

No. 6.—Lieutenant-Colonel H. J. Nuthall, Executive Engineer, 1st Grade, is transferred, in the interests of the public service, from the Sind-Pishin State Railway to the Bolan Railway.

F. S. STANTON, *Colonel, R.E.,*

Director General of Railways.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section V of the Indian Treasure Trove Act (VI of 1878) that on the 9th day of December 1885, treasure, consisting of the undermentioned articles, valued at ₹1,000, was found hidden within the limits of Kalavagunta Pagoda, belonging to Esvara Devastanum, in the village of Kalavagunta, in the Chittoor Taluq, North Arcot District :—

Description of Property.	*Value.* ₹ a. p.
1. Natana Sabapati, bronze idol, about ¾ yard in height, 1 .	
2. Siva Kamaunna, idol, about ½ yard in height, 1 . . .	
3. Belly God, or Ganesa, idol, about ⅜ yard in height, 1 . .	1,000 0 0
4. Manikkavasakar, idol, about ¼ yard in height, 1 . .	
5. Tri-sulam, about ¼ yard in height, 1 . . .	

All persons claiming the said treasure, or any part thereof, are hereby required to appear personally or by agent before the Collector of North Arcot, at his office, on the 25th day of July 1886, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

,

Acting Collector of North Arcot.

NORTH ARCOT COLLECTOR'S OFFICE,
CHITTOOR,
The 25th January 1886.

TREASURE TROVE.

NOTICE

Is hereby given that on the 9th day of January 1886, the undermentioned property, valued in all at ₹70, was found in the compound of the Roman Catholic Church, Nellore, Nellore Taluq, Nellore District, Madras Presidency :—

List of Property.	*Value.* ₹ a. p.
One image of mixed metal of Kristna, on pedestal . .	50 0 0
One metal lamp-stand . .	4 0 0
One metal lamp-stand, broken in two pieces	2 0 0
One metal torch-holder . .	3 0 0
One metal vessel for holy water in the form of a conch shell .	5 0 0
Two conch shells . . .	1 0 0
Eleven broken metal vessels, (eleven pieces)	5 0 0
TOTAL .	70 0 0

All persons claiming the treasure, or any part thereof, are required to appear personally or by agent before the undersigned on the 7th June 1886, at Nellore, and establish their claims to it.

,

Special Deputy Collector,
for *Collector.*

NELLORE COLLECTOR'S OFFICE,
The 23rd January 1886.

TREASURE TROVE.

NOTICE.

In terms of Section 5 of Act VI of 1878, notice is hereby given that on or about the 14th day of July 1885 certain treasure as detailed below, of the aggregate value of ₹4,100, was found in an open plot of ground in the village of Chahardi, Taluka Chopda, of the Khandesh Collectorate, Bombay Presidency. The ground in which the treasure was found is bounded on the east be Bhika wd. Ishna Patil's cattle-yard, on the west by the road leading to Amalner, on the south by a Nala and on the north by the temple of Manubai.

Gold Akabar and Aurangzeb Mohurs 193,

One bar of gold,
the whole treasure weighing ₹195¼.

Claimants are hereby required to appear personally or by Agent before the Mamlatdar of Chopda on the 15th June 1886, when it is intended that an inquiry shall be held according to law.

H. E. WINTER,

Acting Collector of Khandesh.

OFFICE OF THE COLLECTOR OF KHANDESH;
CAMP JALGAON,
The 30th January 1886.

TREASURE TROVE.

NOTICE.

In terms of section 5 of Act VI of 1878, notice is hereby given that on the 15th June 1885, certain treasure (29 rupees of the Akabari and 6 of the Kalmi mintage, in all 35 rupees) was found in open ground forming part of the Town of Dharangaon, Taluka Erandol, of the Khandesh Collectorate, Bombay Presidency. Claimants are hereby required to appear personally or by Agent before the Mamlatdar of Erandol on the 15th June 1886 when it is intended that an enquiry shall be held according to law.

H. E. WINTER,
Acting Collector of Khandesh.

OFFICE OF THE COLLECTOR OF KHANDESH;
CAMP JALGAON,
The 30th January 1886.

Statement of Silver Balance in the Calcutta Mint for the week ending 3rd February 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 27th January 1886 . .	6,07,229	
Value of Government silver in the Mint on the same date .	18,03,540	24,10,769
ADD—		
Silver received by the Mint during the week on account of the Currency Department	2,707	
Ditto ditto Government	22	2,729
		24,13,498
DEDUCT—		
New coin paid to Reserve Treasury during the week .	7,00,000	
Petty items issued for miscellaneous purposes . . .	796	7,00,796
Balance on the evening of the 3rd February 1886 . .	...	17,12,702
The Balance comprises—		
Silver held on account of the Currency Department .	1,21,048	
Ditto ditto Government	15,91,654	17,12,702
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	4,535	
Ditto ditto Government	...	4,535

R. V. RIDDELL, *Major, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 4th February 1886.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers: Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Calcutta Circle.

NOTES WHOLLY DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
1885		R	
W121 &	P 77—67320* .	100	The Officiating Postmaster General, Bengal.
W157	„ —88033* .	100	

* Destroyed by fire.

CALCUTTA,
The 5th February 1886.

FRED. ATKINSON,
Assistant Comptroller General, in charge, Paper Currency.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
30	. E 19—97654 .	50	Omer Deen Mistri, at village Golepatta, Thana Rajabyllubpur, Zilla Howrah.
31	. E 20—25600 .	100	Uttum Chand, Bank of Bengal, Lahore.

LAHORE,
The 2nd February 1886.

WILLIAM H. DOBBIE,
for *Deputy Commissioner of Currency.*

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
		R	
51	. B 86—35171 ,	100	V. Theruvengadaswamy Mudaliar, Coimbatore,

FORT ST. GEORGE,
The 25th January 1886.

H. S. GROVES,
Asst. Accountant Genl., In charge of Paper Currency Dept.

CEMETERY NOTICE.

Notice is hereby given that the monuments over the undermentioned graves in the Old Cemetery, Disa, *viz.*:—

1859, Wife and child of Sergeant John Beasley, H. M.'s 33rd Regiment, Europeans,

1860, Private Joseph Joyce, H. M.'s 33rd Regiment, Europeans,

1850, Son of Reverend G. L. Allen,

1841, Daughter of Captain W. B. Salmon,

1832, Son of Lieutenant Elder, European Regiment,

1840, Wife of Captain John Penney, 1st Bombay Light Cavalry,

1829, Wife of Apothecary Ferrier, 2nd Regiment, European Infantry,

1840, Daughter of Captain M. S. H. Lloyd, Queen's Royals,

1839, Major G. I. C. Paul, 3rd Regiment Light Cavalry,

1836, Lieutenant Bowen, H. M.'s 10th Regiment,

1840, Line Sergeant P. Kendall,

1849, Son of Mr. Sargon,

1839, Son of Lieutenant Blenkins, 6th Regiment, Native Infantry,

1828, Apothecary W. Atkins, 2nd European Regiment,

1828, Quarter Master Sergeant T. Sullevan, 2nd Europeans,

1828, Captain Stewart, 2nd Europeans,

1829, Wife of Sergeant Cox, 2nd Europeans,

1840, Captain Postans, 15th Regiment, Native Infantry,

1828. Ensign Donaldson, 2nd Europeans,

1843, Private Timothy Murphy, 2nd Queen's Royals,

1854, Son of O. C. T. Moor, 4th Troop, Horse Artillery,

need repairing, and persons interested in any one of them are requested to communicate with the Reverend the Chaplain of Disa and Abu, N. Gujarat.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 31st December 1885.

With effect from the 1st January 1886, parcels will be received at any Indian Post Office for transmission *viâ the United Kingdom* to Cape Town and all other places in Cape Colony, &c *Natal* is not included in this exchange.

2. The rate of postage for parcels addressed to the Cape Colonies will be one rupee eight annas per pound.

3. The limit of weight for such parcels will be seven pounds.

4. The conditions as to size, contents, value, customs declarations and manner of posting generally, will be the same as those prescribed for parcels addressed to the United Kingdom and intended for delivery through the British Post Office.

L. G. WAIT,

Asst. Director General of the Post Office of India.

The 19th January 1886.

STOPPAGE OF SALE OF BRITISH POSTAL ORDERS FOR PAYMENT AT GIBRALTAR.

Intimation having been received from the British Postal authorities that the Gibraltar Post Office has ceased, with effect from 1st January 1886, to be under the control of Her Majesty's Postmaster General, and is, therefore, no longer legally empowered to cash British postal orders issued in India, notice is hereby given that British postal orders will not in future be sold at Indian Post Offices for payment at Gibraltar.

F. R. HOGG,

Director General of the Post Office of India.

Unclaimed letters held in the Calcutta General Post Office on 4th February 1886.

Carter, Mrs. K.
Casperz, A. A.
Cubitt, W. M.
Ellis, W. J.
Fanshawe, C. W.
Jackson, Geo J.
Kemp, W.
Leach, F.
Muir, Miss Clara.
Tilbury, Mrs. M.
Turner, H. G.

Letters marked "Care of Post Office."

A. B.
A. S. 27.
Alberico, G.
Anlacke, L. A. C.
Atkinson, Mrs. T.
Atkinson, Thos.
Baert, Rev. H.
Bailey, Mon Frank.
Barclay, L. J T.
Barnett, Mrs E.
Baron of Brenner.
Bateman, S H.
Beattie, R.
Bennett, J. B.
Blondi, Felecia.
Blaker, Mr
Blunt, W. R.
Bogle, Miss.
Brown, Rev. J. J.
Brighton, Mrs. J.
Buck, E J
Burke, Master W. T.
Cartland, Mrs. F.
Catter, A.
Chelton, H.
Clark, James.
Coleman, R. J.
Crawhall, Hugh.
Crinall, John.
"Dec."
Derham, Henry.
Dodd, C. B. N.
Donovan, J.
E.
Easton, Percy H.
Edwards, J.
Ellesland, A. S.
Ellis, Mrs. Jas.
Fez, Lt Col.
Finlay, Howard.
Fishe, Mrs.
Fleiss, Otto.
Flinsch, Ferdinand.
Franklin, R. O.
Freise, C.
G. P. O.
Gibbs, J.
Gilmour, Capt. D. C.
Goldberg, H.
Gordon, George.
Gusture, Esq.
H H.
Hay, Major E.
Heath, Mrs
Heins, Mr G.
Henderson, Jas.
Henstrom, E. W.
His Highness Maharajah of Hutwa
Hughes, Capt.
Hughes, R J.
Irvine, Esq
Johnstone, Major J.
K P M
Kirkbride, J
Lee, Rev T. S.
Lloyd, E T.
Lowe, Mrs
Lucy, Walter A.
Macaulife, M
MacDougall, D.
Mattin, Mrs.
Maud, J. P.
May, J. A.
"Midas."
Mieg, Chas. Mansbedill.
Murdock, Mrs.
Nell, D. M.
Noel, L A.
Norris H.
Norville, Mrs. L.
Page, George.
Palmer, Col A. P.
Parker, Mrs A. A.
Phillips, Henry.
Piercy, W. T.
Pike, H. R.
Rateaux, Calcraf.
Reece, Mrs. Annie.
Remington, F.
Rhoades, A. H.
Richards, H A.
Robinson, E. A.
Robinson, Miss C.
Robinson, W.
Salva, T F.
Schmid, Otto.
Scotland, W.
Scott, C. E. C.
Shaw, R. F.
Simpson, Percy.
Smart, Mrs. R. B.
Smith, F E., Mrs.
Speer, A. E.
Stainton, C
Stanislaus, Walter.
Straw, Mrs .R.
Sternbergh, A.
Storey, A.
Symons, W. S.
Talbot, Mrs. H. B.
Tamsore, J
Taylor, A. J.
Thibaud, P T.
Thorpe, Sydney.
Thurman, W. A.
Tighe, James.
Tooms, Charles.
Transche, Hern. J. Von.
Tudor, T G.
Turner, H G.
Tyrrell, David.
Uren, Capt. T.
Vinall, J. N.
Voh, Mrs.
Volpi Beaucourt, et.
Walker, G. A.
Walker, P. C.
Watson, G.
Way, F. H.
Webster, Fred.
Webster, T. E.
Whinster, J.
Wilson, Mrs. Mark.
Wittelstraus, W.
X. X. A.

Registered Letters.

Atkinson, F. J.
Baron Joakim of Brenner.
Beaty, Frank.
Cesare, Mon. F.
David and Sons.
Fliess, Otto.
Godfrey, J. B.
Harris, Ashley.
Nilson, Mrs.
Povnby, Miss P.
Sternbergh, M
Wobbeklind, Carl.
Wright, Mrs. Temple.
Zaff, Carl.

E. HUTTON,

Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 1st February 1886.

Adjutant, 69th Regt.
Bayn, H. T.
Bennett, G. A. T.
Chatterjee, Chandichurn.
Cook, A.
Dittmoo, Mrs. K.
Galloway, Major F.
Hart, H.
Hunter, A. S., Col.
Krestenson, Ratt L.
Maddock, W.
Riddell, Capt.
Sheppherdson, J.
Singh, Rameswar Prosad Maharaja.
Sutton and Ramsay.
Swinney, Mr.
Thornton, Pte. Gunner.

A. P. GHOSAL,

Postmaster, Barrackpore.

SEA AND FOREIGN MAILS.

The 6th February 1886.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886.	
Madras and Ceylon	6th Feb.	P. & O. Str. *Rosetta.*
Foreign Mails *viâ* Bombay . . .	9th "	From Bombay.*
Ditto Book Post and Pattern Packets .	8th "	From Bombay.
Rangoon and Moulmein	10th "	Str. *Simla.*
Akyab, Kyouk Phyoo, Sandoway and Rangoon	10th "	Str. *Oriental.*
Straits and Hong-Kong	6th "	Str. *Taisang.*
Port Blair and Camorta	11th "	Str. *Maharani.*

* Also for Cape of Good Hope and Natal through United Kingdom; also *viâ* Aden for Mauritius, Mahe (Seychelles), Mayotte, Nosi Be and Réunion can be forwarded.

N B.—The letter-box will close at 7 P.M. precisely; after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P M.

E. HUTTON,

Presidency Post Master.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا كوئيناڈين كا خوب قائم مقام هى اور كلكته كے بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے هرايك ملازم سركاري واسطے سركاري كام اور خيرات كے اور سواے اونكے جو كوئي ايك مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس كے ٹين كا چار روپيه آٹهه انه ; آٹهه اونس كے ٹين كا آٹهه روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا سوله روپيه آٹهه آنه ،

اور عوام‌الناس بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس ٹين كا پانچ روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا دس روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا بيس روپيه ،

يهه دوا كلكته كے بڑے بڑے ولايتي اور دىسي دوا خانونمين بكتي هى ماسواے قيمت مذكورۂ بالا كے محصول ڈاك چار ور آٹهه اونس كے ٹين كا آٹهه آنه ; اور ايك پونڈ كے ٹين كا بارہ آنه ,

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اور عام لوگون كو بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے نقد اس بهاو پر مل سكتا هى يعنے چار آونس ٹين كا آٹهه روپيه آٹهه آنه ; آٹهه آونس كي ٹين كا سوله روپيه آٹهه آنه اور ايك پونڈ ٹين كا بتيس ۳۲ روپيه يهه دو كلكته كے بڑي بڑي ولايتي اور دىسي دواخانون مين بهي بكتي هى محصول ڈاك چار آونس كي ٹين كے لئے چار آنه ; آٹهه آونس كي ٹين كے لئے آٹهه آنه اور ايك پونڈ كي ٹين كے لئے بارہ آنه علاوه اوپر لكهے هوئے نرخ كے هى ،

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PUBLISHED BY AUTHORITY.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost

The Government Promissory Note No. A020723, of the reduced 4 per cent. loan of 1879, for ₹1,000, standing in the name of Jwala Pershad, administrator of Kariji Sahoy, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and of the interest thereupon has been stopped at the Public Debt Office, and application is about to be made to Government for the issue of a duplicate in favour of the proprietor.

JWALA PERSHAD,
Nephew of Rai Kariji Sahoy, deceased.

Lost.

The Government Promissory Note No. 075422, of the 4 per cent. of 1842-43, for ₹1,000, originally standing in the name of Shavaram Khoshalchand, and last endorsed to Kader Nath Nag, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

KADER NATH NAG,
Sukchar, Zillah 24-Pergunnahs.

Lost or Stolen.

The Certificates of Bank of Bengal Shares, Nos. 210, 19465, 26291, and 26292, for ₹500 each (of which No. 210 was issued in the name of William Anderson, Esq., No. 19465 in that of Colonel N. F. Bayley, and Nos. 26291 and 26292 in the name of H. S. King, Esq.) and all four of which were endorsed and transferred to Miss F. M. Templeton, the duly registered proprietor thereof, by whom they were never endorsed to any other person. Transfer and payment of the above shares and the dividends thereon have been stopped at the Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

C. T. DAVIS,
Attorney of the said F. M. Templeton.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. II OF 1886.

An Act for imposing a tax on income derived from sources other than agriculture.

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THE FIRST SCHEDULE.—ENACTMENTS REPEALED.

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An Act for imposing a tax on income derived from sources other than agriculture.

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Extent and commencement.

1. (1) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

(2) It shall come into force on the first day of April, 1886.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Repeal.

2. On and from the day on which this Act comes into force the enactments specified in the first schedule to this Act shall be repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund:

(2) "company" means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situate in British India or not:

(3) "prescribed" means prescribed by the Governor General in Council by notification in the Gazette of India, or by the Governor General in Council or a Local Government by rules made under this Act:

(4) "salary" includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit; but, subject to any rules which may be prescribed in this behalf, it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure:

(5) "income" means income and profits accruing and arising or received in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any salary, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf:

(6) "Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class:

(7) "person" includes a firm and a Hindu undivided family:

(8) "defaulter" includes a company or firm making default under this Act:

(9) "Collector" means the chief officer in charge of the revenue-administration of a district, and, in a presidency-town, any officer whom the Local Government, by notification in the official Gazette, may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situate; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence:

(10) "principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association; or

(b) any person connected with the authority, company, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof; and

(11) "Part" means a Part of the second schedule to this Act.

CHAPTER II.

LIABILITY TO TAX.

Incomes liable to the tax.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the year beginning with the first day of April, 1886, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule.

Exceptions.

5. (1) Nothing in section 4 shall render liable to the tax—

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such; or

(b) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce; or

(c) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (a), or by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce whereof any operation mentioned in clause (b) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, factory or other out-building; or

(d) any profits of a shipping company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in sea-going traffic out of Indian waters; or

(e) any income derived from property solely employed for religious or public charitable purposes; or

(f) any income which a person enjoys as a member of a company or of a firm or of a Hindu undivided family when the company or the firm or the family is liable to the tax; or,

(g) subject to any conditions and restrictions which may be prescribed in this behalf, such portion, not exceeding one-sixth, of the income in respect whereof a person would, but for this exception, be chargeable under this Act, as is deducted from the salary of the person under the authority or with the permission of the Government for the purpose of securing a deferred annuity to him or a provision to his wife or children after his death or is paid by the person to an insurance company in respect of an insurance or deferred annuity on his own life or on the life of his wife; or

(h) any interest on stock-notes; or

(i) the salary of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose salary does not exceed five hundred rupees per mensem; or

(j) any person whose income from all sources is less than five hundred rupees per annum.

(2) An officer or servant is not exempt from taxation under this Act by reason only of the income of his employer being exempt therefrom under this section.

Power to make exemptions.

6. The Governor General in Council may, by notification in the Gazette of India, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

Mode of payment in case of Government officials and pensioners.

7. In the case of a person receiving any salary, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the salary, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof.

Mode of payment in case of servants and pensioners of local authorities.

8. (1) In the case of a person receiving any salary, annuity, pension or gratuity from a local authority, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the salary, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that officer does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(3) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any salary, annuity, pension or gratuity is subsequently paid to the person liable to the tax.

(4) The power to deduct under this section shall be without prejudice to any other mode of recovery.

Mode of payment in case of servants and pensioners of companies and private employers.

9. (1) The tax to which a person receiving any salary, annuity, pension or gratuity from a company, or from any other public body or association not being a local authority or company, or from a private employer, is liable under Part I shall be payable by him at the time when any portion of the salary, annuity, pension or gratuity is paid to him.

(2) The Collector may, subject to such conditions as may be prescribed, enter into an arrangement with any company, or any such body or association as aforesaid, or any private employer, with respect to the recovery on behalf of the Government by the company, body, association or employer of the tax to which any person receiving any salary, annuity, pension or gratuity from the company, body, association or employer is liable under Part I.

Annual return by principal officer of company or association.

10. The principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name of every person who is receiving at the date of the return any salary, annuity or pension, or has received during the year ending on that date any gratuity, from the authority, company, body or association, as the case may be, and the address of every such person so far as it is known; and

(b) the amount of the salary, annuity, pension or gratuity so received by each such person, and the time at which the same becomes payable or, in the case of a gratuity, was paid.

B.—Profits of Companies.

Annual statement of nett profits.

11. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of the nett profits so made during the year ending on the said thirty-first day of March.

Power to require officers of companies to produce accounts.

12. (1) If the Collector has reason to believe that a statement delivered under section 11 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced, for the inspection of the Collector such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power.

(2) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions of this Act, that amount shall be payable accordingly.

C.—Interest on Securities.

Mode of payment of tax on interest on securities.

13. (1) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that person does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

Collector to determine persons chargeable.

14. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed.

Mode of making assessment.

15. (1) The assessment shall be made upon the income accruing to the person during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then upon the income accruing to him during the year ending on the said thirty-first day of March.

(2) In the case of a person for the first time becoming chargeable under Part IV within the year for which the assessment is to be made, or within the year next before that year, the assessment shall be made according to an average of

his income for such period as the Collector, having regard to the circumstances, directs.

List of incomes under two thousand rupees.

16. (1) The Collector shall in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

(2) The list shall be in the prescribed language or languages, and shall state in respect of every such person the following particulars, namely:—

(a) his name, and the source or sources of the income in respect of which he is chargeable;

(b) the year or portion of the year for which the tax is to be paid;

(c) the place or places, district or districts, where the income accrues;

(d) the amount to be paid; and

(e) the place where, and the person to whom, the amount is to be paid.

(3) The list shall be filed in the office of the Collector, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

(4) The list so filed shall be open to inspection at all reasonable times without any payment.

(5) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(6) The list to be prepared in each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

Notices to persons with incomes of two thousand rupees and upwards.

17. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector shall cause a notice to be served on him stating the particulars (a) to (e), both inclusive, mentioned in section 16, sub-section (2), and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

Power to modify ordinary procedure in special cases.

18. (1) Notwithstanding anything contained in section 16 or section 17, the Local Government may make rules—

(a) authorising or directing a Collector in specified cases, or classes of cases, to include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and to serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list;

(b) authorising the Collector in any specified town or place to cause a general notice to be published, inviting every person chargeable under Part IV to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form published with the notice, of his income during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March;

(c) authorising the Collector in any presidency-town to cause a special notice to be served on any person chargeable under Part IV, inviting him to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form accompanying the notice, of his income computed in the manner described in clause (b) of this sub-section.

(2) A return delivered under rules made under clause (b) or clause (c) of sub-section (1) must state the period during which the income has actually accrued; and there must be added at the foot thereof a declaration that the income shown in the return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that the person making the return has no other source of income.

(3) When a Collector authorised in that behalf by rules made under clause (b) or clause (c) of sub-section (1) has caused a notice to be published or served under those rules, he shall not include any person to whom the notice applies in any list made under section 16 or serve a notice on him under section 17 until the time specified in the notice published or served under those rules has expired.

(4) Rules made under this section shall be published in the official Gazette.

Time and place of payment.

19. Every amount specified as payable in a list or notice prepared or served under section 16 or section 17 shall be paid within the time, at the place, and to the person, mentioned in the list or notice.

Trustees, Agents, Managers and Incapacitated Persons.

Trustees, guardians and committees of incapacitated persons to be charged.

20. A person being the trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot, and having the control of the property of the infant, married woman, lunatic or idiot, whether the infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

Non-residents to be charged in names of their agents.

21. Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

Receivers, managers, Courts of Wards, Administrators General and Official Trustees.

22. Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

Power to retain duties charged on trustees, &c.

23. When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV,

or when a receiver or manager appointed as aforesaid, a Court of Wards, an Administrator General or an Official Trustee is assessed under that Part in respect of income officially received,

the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

Provision for tax on occupying owners.

24. (*1*) Where a building is occupied by its owner, it shall be deemed a source of income within the meaning of this Act, and, if liable to be assessed under this Act, shall be assessed at five-sixths of the gross annual rent at which it may reasonably be expected to let, and, in the case of a dwelling-house, may be expected to let unfurnished.

(*2*) "Owner," as used in this section with reference to a building, means the person who would be entitled to receive the rent of the building if the building were let to a tenant.

CHAPTER IV.

REVISION OF ASSESSMENT.

Petition to Collector against assessment under Part IV.

25. (*1*) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

(*2*) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 16, or in the notice served under section 17, as the case may be. But the Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(*3*) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of plaints.

Hearing of petition.

26. The Collector shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

Petition to Commissioner for revision.

27. Subject to the control of the Local Government, the Commissioner of the Division, on the petition of any person deeming himself aggrieved by an order under section 12, sub-section (*2*), or section 26 shall, if the amount of the assessment to which the petition relates is two hundred and fifty rupees or upwards, and may in his discretion if the amount of the assessment is less than two hundred and fifty rupees, call for the record of the case, and pass such order thereon as he thinks fit.

Power to summon witnesses, &c.

28. The Collector or Commissioner may, for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure: IV of 1882

Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

CHAPTER V.

RECOVERY OF ARREARS OF TAX.

Tax when payable.

29. The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

Mode and time of recovery.

30. (1) In any case of default under this Act the Collector, in his discretion, may recover a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which he is subordinate, or may pass an order that a sum not exceeding double that amount shall be recovered from the defaulter:

Provided that, where a person has presented a petition under section 25, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(2) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of the tax chargeable under this Act.

(3) An order passed by the Collector under sub-section (1) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner pro-
1882. vided by the Code of Civil Procedure for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters, namely,—

(a) sales in execution of decrees,

(b) arrest in execution of decrees for money,

(c) execution of decrees by imprisonment,

(d) claims to attached property, and

(e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code, sections 223 and 224.

(4) The Local Government may direct, with respect to any specified area, that the tax chargeable under this Act shall be recovered therein with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Composition.

Agreements for composition.

31. (1) If a company or person desires to compound for the tax assessable under Part II or Part IV, as the case may be, the Collector may, subject to such rules as may be prescribed in this behalf, agree with the company or person for a composition for the tax on such terms and for such period as he thinks fit.

(2) The agreement shall provide for the payment, in each year of the period comprised in the agreement, of the amount of the composition; and that amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II or Part IV, as the case may be.

Receipts.

Receipts and their contents.

32. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

(a) the date of the payment or recovery of the money;

(b) the amount paid or recovered;

(c) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;

(d) the year or part of the year for which the tax was payable;

(e) the place or places, district or districts, where the income accrues; and

(f) such other particulars, if any, as may be prescribed.

Amendment of Assessment.

Amendment of assessment.

33. If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or per-

son or its or his representative in interest may apply to the Collector during or within three months after the end of the year, and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

Failure to make payments or deliver returns or statements.

34. (1) If a person fails—

(a) to deduct and pay any tax as required by section 8, sub-section (1), or section 13, sub-section (1), or

(b) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 10 or section 11, or

(c) to produce, or cause to be produced, on or before the date mentioned in a notice under section 12, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

False statement in declaration.

35. If a person makes a statement in a declaration mentioned in section 18, sub-section (2), which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code. XLV of 1860

Prosecution to be at instance of Collector.

36. A person shall not be proceeded against for an offence under section 34 or section 35, except at the instance of the Collector.

Sections 193 and 228 of Penal Code to apply to proceedings.

37. Any proceeding under section 12 or Chapter IV of this Act shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code. XLV of 1860

Power to make Rules.

Power to make rules.

38. (1) The Governor General in Council may make rules consistent with this Act for ascertaining and determining income liable to assessment, for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessments under Part IV, and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) In making a rule for preventing the disclosure of any particulars referred to in sub-section (1), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code: XLV of

(3) But a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(4) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

Bar of suits in Civil Court.

39. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Exercise of powers of Collector and Commissioner.

40. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.

Obligation to furnish information respecting lodgers and employés.

41. An officer or person exercising all or any of the powers of a Collector under this Act may, by notice, require any person to furnish a list, in the prescribed form, containing, to the best of his belief,—

(a) the name of every inmate or lodger resident in any house used by him as a dwelling house or let by him in lodgings;

(b) the name of every other person receiving salary or emoluments amounting to forty-one rupees ten annas and eight pies per mensem, or five hundred rupees per annum, or upwards, employed in his service, whether resident in any such house as aforesaid or not; and

(c) the place of residence of such of those persons as are not resident in any such house, and of any inmate or lodger in any such house who has a place of residence elsewhere at which he is liable under this Act to be assessed, and who desires to be assessed at that place.

Trustees and agents to furnish information as to beneficiaries and principals.

42. An officer or person exercising all or any of the powers aforesaid may, by notice, require any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent to deliver or cause to be delivered a statement of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Trustees, &c., to furnish information as to income.

43. An officer or person exercising all or any of the said powers may, by notice, require a trustee, guardian, curator, committee or agent, or a receiver or manager appointed by any Court in India, or a Court of Wards, Administrator General or Official

Trustee, to furnish such returns of income liable to assessment under Part IV as may be prescribed.

Obligation to furnish other information.

44. An officer or person exercising all or any of the said powers may, at the instance of any person respecting whose assessment or the amount thereof any doubt exists, require any person to furnish such information as he deems to be necessary for the purpose of ascertaining facts relevant to the assessment or its amount.

Sections 176 and 177 of Penal Code to apply to requisitions for information.

45. A person required to furnish any information under section 41, section 42, section 43 or section 44 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information.

Service of notices.

46. (1) A notice under this Act may be served on the person therein named either by a prepaid letter addressed to the person and registered under Part III of the Indian Post Office Act, 1866, or by the delivery or tender to him of a copy of the notice. IV of 1866.

(2) If a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post, and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time.

(3) If the notice is to be served otherwise than by registered letter, the service shall, whenever it may be practicable, be on the person named in the notice, or, in the case of a firm, on some member thereof, or, in the case of a Hindu undivided family, on the manager of the joint estate of the family:

(4) But when the person, member or manager cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving-officer shall fix the copy of the notice on the outer door of the house in which the person, firm or family therein named ordinarily resides or carries on business.

Power to declare principal place of business or residence.

47. (1) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

(2) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

(3) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(4) When a person has several places of residence in the territories subject to a single Local Government, that Government may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(5) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, appoints in this behalf.

Saving in favour of payers of pándharí and capitation taxes.

48. Where a person is in respect of any period liable to the tax under this Act he shall not in respect of that period be assessed to the pándharí-tax levied in the Central Provinces under Act XIV of 1867, or to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma under the Burma Land and Revenue Act, 1876. II of 1876.

Indemnity.

49. Every person deducting, retaining or paying any tax in pursuance of this Act or of any arrangement under section 9, sub-section (2), in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

Powers exercisable from time to time.

50. All powers conferred by, or conferable under, this Act may be exercised from time to time as occasion requires.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878.	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880.	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Madras License Act, 1878.	So much as has not been repealed.
Act No. III of 1880.	An Act to amend Madras Act III of 1878 as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Bombay License Act, 1878.	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880 .	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(*See section 4.*)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any salary, annuity, pension or gratuity paid in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person. 2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.	(*a*) If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards—five pies in the rupee. (*b*) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem,—four pies in the rupee.

THE SECOND SCHEDULE—*contd.*

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART II.	
PROFITS OF COMPANIES.	
Profits of a company . .	Five pies in the rupee on the whole of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the nett profits so made during the year ending on the said thirty-first day of March.
PART III.	
INTEREST ON SECURITIES.	
Interest becoming due on or after the first day of April, 1886, and payable in British India, on— (*a*) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or (*b*) bonds or debentures charged by the Imperial Parliament on the revenues of India, or (*c*) debentures or other securities for money issued by or on behalf of a local authority or company.	Five pies in the rupee on such interest, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. 500, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee.
PART IV.	
OTHER SOURCES OF INCOME.	
Any source of income not included in Part I, Part II or Part III of this schedule.	(*a*) If the annual income is assessed at— not less than Rs. 500 but less than Rs. 750 the tax shall be Rs. 1 " " " 750 " " 1,000 " " 2 " " " 1,000 " " 1,250 " " 2 " " " 1,250 " " 1,500 " " 2 " " " 1,500 " " 1,750 " " 2 " " " 1,750 " " 2,000 " " 2 (*b*) If the annual income is assessed at Rs. 2,000 or upwards—five pies in the rupee on the income.

THE THIRD SCHEDULE.

FORM OF PETITION.

(*See section 25.*)

TO THE COLLECTOR OF

The *day of* *188* .

The petition of *A. B.* of

SHEWETH as follows—

1 Under Act No. II of 1886, your petitioner has been assessed in the sum of
rupees for the year commencing the first day of April, 188 .

2.—Your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise*] for the year ending the day of last were rupees ,

[as will appear from the documents of which a list is presented herewith.*]

3.—Such income and profits actually accrued and arose during a period of months and days [*here state the exact number of months and days in which the income and profits accrued and arose*]

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [*or* that he may be declared not to be chargeable under the said Act].

(Signed) *A. B.*

Form of Verification.

I, *A. B*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

* *These words are to be inserted if the petitioner relies on documents The list, if the petitioner so wishes, may be presented in a sealed envelope.*

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill for imposing a tax on income derived from sources other than agriculture was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill for imposing a tax on income derived from sources other than agriculture was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From the Officiating Secretary to the Government of Bengal, No. 31, dated the 7th January 1886.
Telegram from the Financial Secretary to the Government of Bombay, dated the 11th January, 1886.
Telegram from the Chief Commissioner of Assam, dated the 11th January, 1886.
Telegram from the Resident, Hyderabad, dated 9th January, 1886.
Telegram from the Secretary to the Government of the Punjab, dated the 9th January, 1886
Telegram from the Chief Secretary to the Government of Madras, dated the 11th January, 1886.
Note by A. Smith, Esq., Commissioner, Presidency Division, Bengal.
From the Secretary to the Government of the North-Western Provinces and Oudh, No. 5—XIII-101-2, dated the 9th January, 1886.
Telegram from the Secretary to the Chief Commissioner, Central Provinces, dated the 11th January, 1886.
Letter from James L. Mackay, Esq., to the Hon'ble R. Steel, No. 17, dated the 13th January, 1886.
Letter from H. B. H. Turner, Esq., to the Hon'ble R. Steel, dated the 13th January, 1886.
Memorandum by Dosabhai Framji, Esq., C.S.I., Presidency Magistrate, Bombay.
Letter from the Secretary, Indian Jute Manufacturers' Association, dated the 13th January, 1886.
Telegram from the Chief Commissioner, Ajmer-Merwára, dated the 15th January, 1886.
From the Officiating Secretary, Board of Revenue, Lower Provinces, No. 34 B., dated the 16th January, 1886.
Letter from the Secretary to the Bengal Chamber of Commerce, dated the 16th January, 1886.
Memorial from the Managers, Agents and Secretaries of the leading Life Assurance Companies carrying on business in India, dated the 16th January, 1886.
Telegram from the Bombay Chamber of Commerce, dated 19th January, 1886.

2. We have provided in section 1 that the Act shall come into force on the first day of April next. During the time which elapses between the passing of the Bill and that date, the Government will be able to prepare and issue its rules, and Collectors to make such arrangements for the assessment of the tax as they can make without calling in aid the provisions of the Act. It is important that Collectors should know as soon as possible what incomes will be assessable, and that the Government should at once be in a position to frame the necessary rules for assessment.

3. In section 5 we have, with advertence to section 24 (section 23 of the Bill as introduced), inserted a clause (clause (*c*)) excepting from liability to the tax the whole of the annual value of buildings which landholders and agriculturists own and occupy on, or in the immediate neighbourhood of, the land they hold and cultivate, and which are necessary to them in the exercise of their vocation as landholders and agriculturists. Thus, while a landholder will be exempt from the tax in respect of the annual value of the homestead (if any) appurtenant to his land, he will be assessable in respect of any other house he may own and occupy.

4. We have inserted in the same section a further clause (clause (*g*)), based on the English law, excepting from liability to the tax any portion, not exceeding one-sixth, of his income which a person pays either to the Government or to a company in respect of life-insurance or deferred annuity.

5. Clause (*e*) of section 5 (clause (*c*) of that section in the Bill as introduced) is based on a similar clause in Act VIII of 1872. The exemption appears to us to be sufficient to cover educational endowments, and does not, as has been suggested, open a door to the evasion of the Act by colourable gifts to idols or any like device.

6. We have omitted sub-section (*2*) of the same section in the Bill as introduced. There appears to us not to be sufficient ground for making, between official salaries and other incomes, the distinction which was proposed in that sub-section.

7. By the new sub-section (*2*) appended to section 5, we have made it clear that a salaried manager of land is not exempt from the tax by reason only of the income of his employer being exempt therefrom.

8. We have ascertained that companies and some other private employers are much opposed to that provision of the Bill as introduced which imposed on them the duty of deducting the tax from the salaries of their employés. To the argument that there was such a provision in force in the years 1869-72, they reply that the provision was then a fruitful cause of misunderstanding and disagreement between them and their subordinates. Under these circumstances it appears to us that companies ought not to be compelled to collect the tax. We have therefore modified section 8 of the Bill, and empowered the Collector, by a new section (section 9), to enter into an arrangement with any private employer, on terms to be mutually agreed on, for the collection by the employer of the tax payable by his employés.

9. Section 10 of the Bill as introduced followed the Acts of 1869 and 1872 in making special provision for the taxation of shipping companies. It has been stated, and we have satisfied ourselves, that the provision was unworkable and, in practice, inoperative. It has therefore been omitted from section 11, and the second schedule, of the Bill as amended by us: and we have added to section 5 a special exception (clause (*d*)) in favour of shipping companies incorporated or registered out of British India and having their principal places of business out of India and their ships ordinarily engaged in sea-going traffic out of Indian waters.

10. To section 18 (section 17 of the Bill as introduced) we have added clauses empowering the Local Government to authorise the Collector in any specified town or place to publish general notices inviting tax-payers to make returns of their income, and in any presidency-town to serve special notices on individual tax-payers inviting them to make such returns.

11. In section 24 (section 23 of the Bill as introduced) we have provided for houses occupied by their owners being assessed at five-sixths, instead of nine-tenths, of their annual value. We have thus reverted to the principle of section 132 of Act XXXII of 1860.

12. We have so modified section 27 (section 26 of the Bill as introduced) as to require the Commissioner to call for the record in the case of a petition for the revision of any assessment of two hundred and fifty rupees or upwards.

13. In section 30 (section 29 of the Bill as introduced) we have provided for the continuance of the summary process of recovery described in section 24 of the Bengal License Act, 1880.

14. In sub-section (*5*) of the same section we have provided that no proceedings for the recovery of any sum payable under the Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable. The section as amended by us is more restrictive on the revenue-authorities than the corresponding section of the Bengal License Act, 1880, and less so than the corresponding section of the Northern India License Act, 1878.

15. In section 31 provision has been made, as in Act XXXII of 1860, for composition of the tax.

16. Seeing that provision is made in Chapter IV for revision of assessment, we think that section 32, sub-section (*1*), of the Bill as introduced should be omitted, and that section 31 of that Bill may also be omitted, as being likely, by suggesting the disturbance of settled assessments, to create irritation with which the additional revenue raised under the section would be inco nmensurate.

17. In section 38 of the Bill as amended by us (section 37 of the Bill as introduced) we have provided for rules being made for securing secrecy in regard to information furnished in documents relating to incomes of assessees.

18. We have deemed it desirable to specify more particularly than in section 40 of the Bill as introduced the information which may be required by a Collector for the purposes of the Act We have, therefore, for that section substituted sections 41 to 45 of the Bill as amended.

19. We have modified section 46 (section 41 of the Bill as introduced) by providing that the delivery of a letter duly posted shall only be presumed, and we have required the letter to be registered.

20. From the first column of Part III of the second schedule to the Bill as introduced we have omitted the clause relating to stock of, or shares in, guaranteed railway companies. The clause is unnecessary, as all railway companies will be assessed on their nett earnings. We have, however, provided in new clause (*c*) of Part III for the recovery, in the manner prescribed in section 13, of the interest on debentures issued by companies.

21. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	5th, 9th and 16th January, 1886.
Fort St. George Gazette	20th January, 1886.
Bombay Government Gazette	14th January, 1886.
Calcutta Gazette	13th and 20th January, 1886.
North-Western Provinces and Oudh Government Gazette ...	16th January, 1886.
Central Provinces Gazette	16th January, 1886.

22. We do not think that the measure has been so altered as to require re-publication and we recommend that it be passed as now amended.

A. COLVIN.
C. P. ILBERT.
T. C. HOPE.
V. N. MANDLIK.*
PEARI MOHAN MUKERJI.†
J. W. QUINTON.
ROBERT STEEL.
W. W. HUNTER.

The 22nd January, 1886.

* I differ from the majority on sections 1, 5, clause (*d*), and section 24. I think the Bill should terminate in one or two years; I think clause (*d*), section 5, should be modified or left out, and section 24 should be made applicable only to houses in principal towns and cities.

V. N. MANDLIK.

† I sign this Report with reservation of opinion on the following provisions, namely, (1) "and in each subsequent year" in section 4; (2) clause (*j*) of section 5; and (3) section 24.

PEARI MOHAN MUKERJI.

S. HARVEY JAMES,
Offg Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information:—

ACT NO. III OF 1886.

An Act to amend the Northern India Ferries Act, 1878.

WHEREAS it is expedient to amend the Northern India Ferries Act, 1878; It is hereby enacted as follows:— II of 1878.

Substitution of new section for section 8, and amendment of sections 12 and 15.

1. (1) For section 8 the following shall be substituted, namely:—

"8. The tolls of any public ferry may, from time to time, be let by public auction for a term not exceeding five years with the approval of the Commissioner, or by public auction, or otherwise than by public auction, for any term with the previous sanction of the Local Government.

"The lessee shall conform to the rules made under this Act for the management and control of the ferry, and may be called upon by the officer in whom the immediate superintendence of the ferry is vested, or, if the ferry is managed by a municipal or other public body under section 7 or section 7A, then by that body, to give such security for his good conduct and for the punctual payment of the rent as the officer or body, as the case may be, thinks fit.

"When the tolls are put up to public auction, the said officer or body, as the case may be, or the officer conducting the sale on his or its behalf, may, for reasons recorded in writing, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction."

(2) For section 12, clause (b), the following shall be substituted, namely:—

"(b) for regulating the time and manner at and in which, and the terms on which, the tolls of such ferries may be let by auction, and prescribing the persons by whom auctions may be conducted.

(3) In the third paragraph of section 15, for the word "auction" the word "lease" shall be substituted.

Amendment of section 13, and substitution of new section for section 26.

2. (1) For the first paragraph of section 13 the following shall be substituted, namely:—

"Except with the sanction of the Magistrate of the district or of such other officer as the Local Government may, from time to time, appoint in this behalf, by name or in virtue of his office, no person shall establish, maintain or work a ferry to or from any point within a distance of two miles from the limits of a public ferry."

(2) In the second proviso to the said section, after the word "boats" the words "which do not ply for hire or" shall be inserted.

(3) For section 26 the following shall be substituted, namely:—

Penalty for maintaining private ferry within prohibited limits.

"26. Whoever establishes, maintains or works a ferry in contravention of the provisions of section 13 shall be punished with fine which may extend to five hundred rupees, and with a further fine which may extend to one hundred rupees for every day during which the ferry is maintained or worked in contravention of those provisions."

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Northern India Ferries Act, 1878, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Northern India Ferries Act, 1878, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 1620, dated 3rd September, 1885 [Paper No 1].
From Chief Commissioner, Ajmer-Merwára, No. 1093, dated 6th October, 1885 [Paper No. 2].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 279C., dated 31st October, 1885 [Paper No. 3].
From Secretary to Government, North-Western Provinces and Oudh, No. 1596—XII-789, dated 12th November, 1885 [Paper No. 4].
From Officiating Secretary to Government, Punjab, No. 922, dated 17th November, 1885, and enclosures [Papers No. 5]
From Officiating Secretary to Government, Punjab, No. 1080, dated 23rd December, 1885, and enclosures [Papers No. 6].

2. We have amended section 8 of the Bill so as to make it clear that, when a ferry is managed by a municipal or other public body, that body may let the ferry, subject only to the restrictions to which the District Magistrate would be subject if the ferry were under his immediate superintendence.

3. The amendment of clause (*b*) of section 12 is a consequence of the amendment of section 8.

4. We have so amended the second proviso to section 13 as to maintain the existing law with respect to boats which do not ply for hire.

5. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	15th, 22nd and 29th August, 1885.
North-Western Provinces and Oudh Government Gazette	22nd and 29th August, and 5th September, 1885.
Punjab Government Gazette	20th and 27th August, and 3rd September, 1885.
Central Provinces Gazette	22nd and 29th August, and 5th September, 1885.

6. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

T. C. HOPE.
C. P. ILBERT.
J. W. QUINTON.
W. W. HUNTER.

The 21st January, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. IV OF 1886.

An Act to amend section 265 of the Indian Contract Act, 1872.

WHEREAS it is expedient to amend section 265 of the Indian Contract Act, 1872; It is hereby enacted as follows :— IX of 1872.

New section substituted for section 265, Indian Contract Act.

1. For section 265 of the said Act the following shall be substituted, namely :—

Winding up by Court on dissolution or after termination.

"265. Where a partner is entitled to claim a dissolution of partnership, or where a partnership has terminated, the Court may, in the absence of any contract to the contrary, wind up the business of the partnership, provide for the payment of its debts and distribute the surplus according to the shares of the partners respectively."

Repeal of part of section 213, Act XIV, 1882.

2. In section 213 of the Code of Civil Procedure the words and figures from and including the word "applications" to the end of the section are hereby repealed. XIV of 1882.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following report of the Select Committee on the Bill to amend section 265 of the Indian Contract Act, 1872, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend section 265 of the Indian Contract Act, 1872, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Officiating Registrar, High Court, Calcutta, No. 930, dated 20th March, 1885, and enclosure [Papers No. 1].
From Officiating Secretary to Chief Commissioner, Assam, No. 577, dated 8th April, 1885 [Paper No. 2].
From Secretary for Berar to Resident, Hyderabad, No. 131G., dated 15th April, 1885 [Paper No. 3].
From Officiating Secretary to Chief Commissioner, British Burma, No. 300—16L., dated 16th April, 1885, and enclosures [Papers No. 4].
From Chief Commissioner, Ajmer-Merwára, No. 458, dated 2nd May, 1885, and enclosure [Papers No. 5].
From Chief Secretary to Government, Madras, No. 1098, dated 27th April, 1885, and enclosures [Papers No. 6].
From Secretary to Chief Commissioner, Coorg, No. 207—26, dated 4th May, 1885 [Paper No. 7].
From Assistant Secretary to Chief Commissioner, Central Provinces, No. 1722—64, dated 8th May, 1885 [Paper No. 8].
From Acting Under-Secretary to Government, Bombay, No. 3277, dated 11th May, 1885, and enclosures [Papers No. 9].
From Secretary to Government, North-Western Provinces and Oudh, No. 477—VII-72-20, dated 7th May, 1885, and enclosures [Papers No. 10].
From Officiating Secretary to Government, Punjab, No. 509, dated 15th May, 1885, and enclosures [Papers No. 11].
From Secretary to Government, Bengal, No. 347 J. D., dated 11th May, 1885, and enclosures [Papers No. 12].
From Registrar, High Court, Calcutta, No. 2611, dated 8th September, 1885, and enclosure [Papers No. 13].

2. We have so framed the new section which it is proposed to substitute for section 265 as to make it a declaration of law consistent with the form of plaint No. 113 scheduled to the Code of Civil Procedure, and to show that a partner may apply to have the partnership wound up not only after its termination but also when he is entitled to claim a dissolution.

3. We have not overlooked the difficulties pointed out by Mr. Justice Field and others as

to the valuation and place of trial of suits under this section; but those difficulties, not being limited to suits of this class, should, we think, be considered separately and with care.

4. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	21st and 28th February, and 7th March, 1885.
Fort Saint George Gazette	10th March, 1885.
Bombay Government Gazette	26th February, and 5th and 12th March, 1885
Calcutta Gazette	25th February, and 4th and 11th March, 1885.
North-Western Provinces and Oudh Government Gazette	28th February, and 7th and 14th March, 1885.
Punjab Government Gazette	12th, 19th and 26th March, 1885.
Central Provinces Gazette	28th February, and 7th and 14th March, 1885.
British Burma Gazette	14th, 21st and 28th March, 1885.
Assam Gazette	14th and 28th March, 1885.
Coorg District Gazette	1st May, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese... ...	23rd June, 1885.
Bombay	Maráthí, Guzaráthí ...	26th March, 1885.
	Kanarese... ...	28th May, 1885.
Bengal	Bengalí	17th, 24th and 31st March, 1885.
	Hindí	24th and 31st March, and 7th April, 1885.
	Uriya	9th, 16th and 23rd April, 1885.
North-Western Provinces and Oudh	Urdu	14th, 21st and 28th March, 1885.
Punjab	Urdu	23rd and 30th March, and 6th April, 1885.
Central Provinces ...	Hindí	4th, 11th and 18th April, 1885.
British Burma	Burmese	18th and 25th April, and 2nd May, 1885.
Assam	Bengalí	4th April, 1885.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
V. N. MANDLIK.
H. ST.A. GOODRICH.
G. H. P. EVANS.
J. W. QUINTON.

The 20th January, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. V OF 1886.

THE MIRZAPUR STONE MAHÁL ACT, 1886.

CONTENTS.

Preliminary.

SECTIONS.

1. Short title and commencement.
2. Repeal.
3. Definitions.

Rights of the Government and the Public.

4. Right of the Government to levy duty.
5. Prohibition of levy of duty by proprietors.
6. Right of the public to quarry stone.

Rules.

7. Power to make rules.
8. Procedure for making rules.
9. Publication of rules.
10. Deferred operation of rules altering duty.

Offences.

11. Penalties for evasion of duty.
12. Burden of proof as to payment of duty.
13. Limitation for prosecutions.
14. Saving of prosecutions under other laws.

Arrest, Seizure and Search.

15. Powers of officers.
16. Search-warrants.

Recovery of Duty.

17. Recovery of duty.

Appeal and revision.

18. Appeal and revision.

Miscellaneous.

SECTIONS.

19. Saving of existing rates of duty.
20. Exemption of the inhabitants of the hills.

THE SCHEDULE.—LANDS EXCLUDED FROM THE AREA COMPRISED IN THE DISTRICT OF MIRZAPUR.

An Act to declare and amend the Law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces.

WHEREAS it is expedient to declare and amend the law relating to the Stone Mahál in the district of Mirzapur in the North-Western Provinces; It is hereby enacted as follows :—

Preliminary.

Short title and commencement.

1. (*1*) This Act may be called the Mirzapur Stone Mahál Act, 1886; and

(*2*) It shall come into force on such day as the Local Government, by notification in the official Gazette, appoints.

(*3*) The power conferred by this Act on the Local Government to make rules may be exercised at any time after the passing of this Act; but a rule so made shall not take effect until the Act comes into force.

Repeal.

2. On and from the day on which this Act comes into force, Bengal Regulation II of 1800 (*a Regulation for laying open to public use the stone-quarries at Chunar, Gházípur* [properly called Ghásípur] *and Mirzapur, in the Province of Benares, subject to a fixed duty*) shall be repealed.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "the district" means the whole of the area comprised in the district of Mirzapur as constituted at the time of the passing of this Act, except the lands described in the schedule to this Act:

(*2*) "Collector" means the Collector of the Mirzapur district, and includes an Assistant Collector of the first class empowered by him to perform any of the functions of the Collector under this Act:

The Mírzapur Stone Mahál Act, 1886.

(*Sections 4-9.*)

(*3*) "Commissioner" means the Commissioner of the Benares Division:

(*4*) "Board" means the Board of Revenue of the North-Western Provinces:

(*5*) "quarry" means to take from the surface as well as to extract from a quarry:

(*6*) "transport" means to remove from one place to another within the district:

(*7*) "proprietor" includes an assignee of land-revenue and any person claiming under a proprietor or exercising any of the rights of a proprietor.

Rights of the Government and the Public.

Right of the Government to levy duty.

4. The Government is entitled to levy duty on all stone quarried in the district.

Prohibition of levy of duty by proprietors.

5. No proprietor of any land in any part of the district is entitled to impose any prohibition or restriction, or to demand or receive any sum by way of rent, premium, duty or price, in respect of the opening of a quarry, or the quarrying of stone, in the land, or in respect of the storing of stone at the quarry or the transport of stone over the land, or, save as may be provided by rules made under this Act, to receive from any person any compensation whatever in respect of any of the matters aforesaid.

Right of the public to quarry stone.

6. (*1*) Subject to the rules made under this Act, any person is entitled to open a quarry, or quarry stone, in any land in any part of the district, and to store the stone at the quarry, and to transport it over any land.

(*2*) A person may, so far as the rules made under this Act permit, acquire an exclusive right to open a quarry, or quarry stone, within certain local limits in any part of the district, and may retain the right so long as those rules permit.

(*3*) If a dispute as to the right referred to in sub-section (*1*), to open a quarry, or quarry stone, in any land, or as to the existence of or mode of exercising an exclusive right referred to in sub-section (*2*), to open a quarry, or quarry stone, within certain local limits, arises between any persons, or if a dispute as to the right to store stone on, or transport stone over, any land arises between the person claiming to store or transport the stone and the proprietor of the land, it shall, on application for that purpose by either of the disputing parties to the Collector, be decided by him.

(*4*) A Civil Court shall not take cognizance of any such dispute, or in any suit or proceeding whatever make any decree or order whereby any party to the dispute may be bound with respect to the subject-matter thereof either directly or indirectly.

Rules.

Power to make rules.

7. (*1*) The Local Government may, from time to time, make rules consistent with this Act to regulate within the whole or any specified part of the district all or any of the following matters:—

(*a*) the quarrying of stone, and the places where stone may be quarried;

(*b*) conflicting claims to exercise the right of opening a quarry or quarrying stone;

(*c*) the conditions on the fulfilment of which a person is to acquire an exclusive right of opening a quarry, or quarrying stone, within certain local limits, and how that right may cease to exist;

(*d*) the compensation to be paid for injury caused to crops or arable land by the quarrying, storing or transport of stone, and the authority by which the compensation is to be determined;

(*e*) the transport of stone;

(*f*) the storing of stone;

(*g*) the classification of stones, the rate or rates of duty to be paid in respect of each class of stone to the Government or to a farmer to whom the Government has leased the duties leviable thereon, and the time when, the place where, and the persons by whom, the duty is to be paid;

(*h*) the exemptions from, or reductions of, duty to be allowed, the conditions to attach to those exemptions or reductions, and the consequences to ensue on the breach of any of those conditions;

(*i*) the custody and disposal of stone confiscated or seized under this Act; and

(*j*) generally for carrying out the purposes of this Act.

(*2*) In making a rule under this section the Local Government may direct that a breach of it shall be punishable with fine which may extend to one hundred rupees, and, when the breach is a continuing breach, with a further fine which may extend to ten rupees for every day after the first during which the breach continues.

Procedure for making rules.

8. (*1*) The Local Government shall, before making any rules under section 7, publish a draft of the proposed rules for the information of persons interested.

(*2*) The publication shall be made in such manner as in the opinion of the Local Government is sufficient.

(*3*) A notice shall be published with the draft specifying a date at or after which the draft will be taken into consideration.

(*4*) The Local Government shall, before making the rules, receive and consider any objection or suggestion which is made by any person with respect to the draft before the date so specified.

Publication of rules.

9. Every rule made under section 7 shall be published in the official Gazette in English and in such other language or languages as the Local Government directs, and that publication shall be conclusive proof that the rule has been made as required by section 8.

The Mirzapur Stone Mahál Act, 1886.

(Sections 10-18.)

Deferred operation of rules altering duty.

10. If a rule made under section 7, sub-section (*1*), clause (*g*), alters the rate of duty to be paid in respect of any class of stone, it shall not have effect till the expiration of one year from the date on which it is published.

Offences.

Penalties for evasion of duty.

11. If any person evades, or attempts to evade, or abets the evasion of, the payment of any duty payable under a rule made under section 7, sub-section (*1*), clause (*g*), he shall be punished with fine which may extend to two hundred rupees and twenty times the duty payable on the stone in respect of which the offence was committed, and the Court convicting him may further order the confiscation of the stone.

Burden of proof as to payment of duty.

12. The burden of proving that duty has been paid on stone in respect of which a prosecution for an offence under section 11 has been instituted shall lie on the accused person.

Limitation for prosecutions.

13. A prosecution for an offence under section 11 or against a rule made under section 7 shall not be instituted after the expiration of six months from the commission of the offence.

Saving of prosecutions under other laws.

14. Nothing in this Act shall prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence under section 11 or against a rule made under section 7, or from being liable under that other law to any other or higher punishment or penalty than that provided by section 11 or a rule made under section 7:

Provided that a person shall not be punished twice for the same offence.

Arrest, Seizure and Search.

Powers of officers.

15. (*1*) Any officer whom the Collector, with the previous sanction of the Commissioner, may empower in this behalf, may—

(*a*) proceed, in respect of an offence under section 11 or against a rule made under section 7 which in his presence a person commits or is accused of committing, in the same manner as a police-officer may proceed, under section 57 of the Code of Criminal Procedure, 1882, in respect of a non-cognizable offence which in his presence a person commits or is accused of committing; and

X of 1882.

(*b*) seize any stone in respect of which he has reason to believe that an offence under section 11 or against a rule made under section 7 has been committed, and, if the stone is being transported, use, for the removal thereof to the nearest place appointed for the custody of stone seized under this Act, any animals and conveyances used in transporting it.

(*2*) The powers conferred by this section may be exercised as well beyond as within the limits of the district, and if in the exercise of those powers a person is arrested or stone is seized beyond those limits, then, notwithstanding anything in this Act, the person arrested shall be liable to be dealt with, and the stone seized to be disposed of, in the same manner as if he had been arrested or it had been seized, within those limits.

Search-warrants.

16. (*1*) A Magistrate may issue his warrant for the search, after sunrise and before sunset, of any building, vessel or place in which he has reason to believe that stone in respect of which an offence under section 11 or against a rule made under section 7 has been committed is kept or concealed, and for the seizure of any stone found there.

(*2*) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code shall, so far as the same are applicable, apply to searches under this section. X of 1882.

Recovery of Duty.

Recovery of duty.

17. An arrear of duty payable to the Government under a rule made under section 7, sub-section (*1*), clause (*g*), and an arrear due from a farmer of duties payable on stone, may be recovered from the person primarily liable to pay the same to the Government, or from his surety (if any), as if it were an arrear of land-revenue.

Appeal and revision.

Appeal and revision.

18. (*1*) Decisions and orders passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or otherwise, shall be appealable to the Collector of the Mirzapur district in the manner provided by the law for the time being in force in the district respecting appeals from the orders of an Assistant Collector to the Collector in matters pertaining to land-revenue.

(*2*) Decisions and orders passed by the Collector of the Mirzapur district under this Act or any rule thereunder shall be appealable to the Commissioner in the manner provided by the law aforesaid respecting appeals from the orders of the Collector to the Commissioner.

(*3*) The Board may revise any decision or order passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or

The Mirzapur Stone Mahál Act, 1886.

(Sections 19-20.)

otherwise, or by the Collector of the Mirzapur district, or under sub-section (*2*) by the Commissioner.

Miscellaneous.

Saving of existing rates of duty.

19. The rates of duty actually levied at the time of the passing of this Act shall continue to be levied until the Act comes into force, and shall then be deemed to have been prescribed by a rule made under section 7, sub-section (*1*), clause (*g*).

Exemption of the inhabitants of the hills.

20. (*1*) Notwithstanding anything hereinbefore contained, but subject to any rules which the Local Government may from time to time make to regulate the enjoyment of the privilege hereby conferred, the inhabitants of the tract south of the Vindhya range of hills shall be exempt from the payment of duty on stones quarried by them within the limits of that tract for their own use within those limits.

(*2*) The Local Government may, from time to time, by notification in the official Gazette, define the limits of the said tract for the purposes of this section.

THE SCHEDULE.

LANDS EXCLUDED FROM THE AREA COMPRISED IN THE DISTRICT OF MIRZAPUR.

(*See section 3, sub-section (1).*)

Pargana or tappá.	Village.	Remarks.
Kantit	Bajtha Baghaura Rajman Pálí Sumatia Barha Khurd Basaura Chak Kothara Chak Madari Dogauli Rasauli Kothara Ghunghuti Hargarh	These villages were transferred from the Allahabad district in 1840.
Upraudh	Nairi Katari Durjanipur Deohat Mahuat Maheshpur Katra Laborya Dih Bhainsaur Mahagarhi	These villages were transferred from the Allahabad district in 1861.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to declare and amend the law relating to the Stone Mahal in the District of Mirzapur in the North-Western Provinces, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

From Secretary to Government, North-Western Provinces and Oudh, No. $\frac{284}{XIII\ 20\ 17}$, dated 30th November, 1885, and enclosures [Papers No. 1].

WE, the undersigned, Members of the Select Committee to which the Bill to declare and amend the Law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

2. The Local Government and the Commissioner of the Benares Division are of opinion that jurisdiction with respect to disputes as to the existence of exclusive rights should be confined to the Revenue Courts. We concur in that opinion, and have amended section 6, sub-section (*3*), accordingly.

3. In section 15 we have provided that the officers of the Stone Mahál may exercise their powers of arrest and seizure as well beyond as within the limits of the district as defined in the Bill. Some of the quarries are on the borders of the district, and it is considered by the local authorities that the officials of the Stone Mahál should have power to seize stone which may be removed into an adjoining district without payment of duty.

4. In section 18 we have, at the instance of the Local Government, provided that decisions and orders passed by an Assistant Collector, whether acting as Collector or otherwise, shall be appealable to the Collector of the Mirzapur District.

5. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	... 17th, 24th and 31st October, 1885.
North-Western Provinces and Oudh Government Gazette	... 24th and 31st October, and 7th November, 1885

6. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
J. W. QUINTON.

The 20th January, 1886.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 6, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th February, 1886, and was referred to a Select Committee, with instructions to submit their Report within one month :—

No. 2 OF 1886.

A Bill to amend the law relating to Government Securities.

WHEREAS it is expedient to amend the law relating to Government securities in manner hereinafter appearing; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Securities Act, 1886, and

(2) It shall come into force at once.

Act to be read with Act XIX of 1885.

2. It shall be read with, and taken as part of, the Indian Securities Act, 1885, as amended by this Act.

XIX of 1885.

Repeal of part of section 3, Act XIX of 1885.

3. The words "issued before the first day of April, 1886," in section 3, sub-section (1), of the Indian Securities Act, 1885, are hereby repealed.

XIX of 1885.

Holding of Government securities by holders for the time being of public offices.

4 (1) In the case of any public office to which the Governor General in Council may, from time to time, by notification in the *Gazette of India*, declare this section to apply, a Government security may be made, or indorsed, payable to, or to the order of, the holder for the time being of the office.

(2) When a Government security is made or indorsed as aforesaid, it shall be deemed to be transferred without any or further indorsement from each holder for the time being of the office to the succeeding holder for the time being of the office from the date on which the latter takes charge of the office.

(3) When the holder for the time being of the office indorses to a third party a Government security made or indorsed as aforesaid, he shall subscribe the indorsement with his name and the title of his office.

Prohibition of indorsements on allonges to Government securities.

5. Notwithstanding anything in section 15 of the Negotiable Instruments Act, 1881, the holder of a Government security shall not be said to indorse the security, or be called the indorser thereof, if, when he signs the same for the purpose of negotiation, he inscribes his signature for that purpose elsewhere than on the back of the security itself.

XXVI of 1881.

Power of Governor General in Council to make rules.

6. The Governor General in Council may, from time to time, make rules to prescribe—

(a) the mode in which payment of interest in respect of Government securities is to be recorded and acknowledged; and

(b) the circumstances under which Government securities must be renewed before further payment of interest thereon can be claimed.

STATEMENT OF OBJECTS AND REASONS.

IN paragraph 5 of the Report submitted in October last by the Select Committee on the Bill which became Act XIX of 1885, it was stated that the question of applying the rule of survivorship to Government securities issued after as well as before the first day of April, 1886, would be further considered during the Calcutta session. The question has now been fully discussed, and the Government of India has decided to propose the maintenance of the rule of survivorship which has hitherto obtained. Effect will be given to this decision by the repeal of the words in section 3, sub-section (*r*), Act XIX of 1885, which restrict the operation of that section to Government securities issued before the first day of April, 1886.

2. By sections 4 and 5 it is proposed to introduce into the law relating to Government securities provisions (*a*) enabling holders for the time being of public offices to hold those securities, and (*b*) prohibiting the making of indorsements on allonges annexed to them.

Section 4 of the Bill, in providing that Government securities may be made and indorsed payable to the holder for the time being of an office, follows the Bills of Exchange Act, 1882 (45 & 46 Vic., c. 61), and will put an end to the public inconvenience which is caused by the present uncertainty as to the state of the law in India.

As regards section 5, the risk of fraud which attends the practice of writing indorsements upon allonges is held to justify the prohibition of annexing them to instruments which, like Government securities, are readily renewable.

3. Section 6 merely empowers the Governor General in Council to make authoritative rules for the maintenance of existing practice with respect to the record and acknowledgment of payment of interest and to the renewal of securities which have become covered with indorsements.

A. COLVIN.

The 29th January, 1886.

S. HARVEY JAMES,
Offg. Secy. to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 6.] CALCUTTA, SATURDAY, FEBRUARY 6, 1886.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 3rd FEBRUARY 1886.

GENERAL REMARKS.—With the exception of the Punjab and parts of Bickaneer and Bengal, the rainfall during the week has been inconsiderable.

In Madras the prospects of the season continue generally fair, though the yield of the paddy harvest is not good. In Mysore and Coorg prospects are good, and paddy sowings are in general progress.

In parts of Khandesh and the Upper Sind Frontier the standing crops are withering from want of moisture, and in other parts of the Bombay Presidency blight, insects, and cloudy weather have caused injury. The reaping of the *rabi* crop has commenced in parts of Poona and Broach. In the Berars, Hyderabad, Central India, and Rajputana the *rabi* crops are in good condition, and prospects are favourable.

The prospects of the *rabi* harvest are excellent in the North-Western Provinces and Oudh, and are generally good in the Punjab and the Central Provinces.

In Bengal the cold-weather crops are doing well; transplanting of spring rice is progressing, and the *aman* harvest has been gathered. Mustard and other early crops are being reaped. Agricultural prospects continue good in Assam.

In almost all districts of British Burma the rice harvest has been nearly completed.

The public health continues generally good.

Prices are stationary except in Coorg and in the Kolar district in Mysore, where they are falling.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(Feb. 3rd)		
Bellary . . .	*Nil*	Standing crops generally good, but wheat, *cholum* and linseed suffering from disease, and Bengal gram from insects in parts of one taluk; harvest wet and dry grains, yield average.
Kurnool . . .	. . . . .	Some standing dry crops slightly injured in parts by late unseasonable rains and by insects; harvest dry grains, outturn below average. Smallpox in two and cattle-disease in two taluks.
Ganjam . . .	(Average) ·10	Harvest paddy, yield poor. Fever in one, smallpox in four, and cattle-disease in seven taluks; two deaths from cholera.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—*contd.*		
Kistna	*Nil*	Standing crops good; harvest wet and dry grains, outturn below average. River 2·1 feet over anicut. Fever prevalent, slight smallpox; deaths from cholera unreported last week 55, this week 56.
Chingleput (Madras)	*Nil*	Standing crops good; harvest paddy and *ragi*, yield below average. Smallpox in one, fever in one, and cattle-disease in four taluks.
Coimbatore	*Nil*	Standing crops good; harvest wet and dry grains, outturn about average. Smallpox in one and slight fever in two taluks; cattle-disease in one.
Tanjore	*Nil*	Standing crops generally good; harvest wet and dry grains outturn below average. Rivers getting very low. Cattle-disease in two taluks.
Madura	*Nil*	Harvest wet and dry grains, yield of paddy below average, rest average. Fever prevalent; cattle-disease in one taluk.
Malabar	*Nil*	Harvest second crop paddy, outturn below average. Slight smallpox in seven taluks; fever in two and cattle-disease in one; 58 deaths from cholera.
Travancore	1·82	Harvest progressing. Smallpox and fever in parts. *General Remarks.*—General prospects fair.
Bombay—(Feb. 3rd)		
Karachi	*Nil*	River at Kotri on 1st 5 feet 4 inches against 6 feet 7 inches on same date last year. Fever in eleven and cattle-disease in six talukas. Prices—wheat, red rice and *bajri* in Karachi 26, 30 and 34; in Tatta 26, 40 and 38; in Mirpur Batoro 24, 46 and 42, and in Kotri 26, 38 and 38 pounds per rupee, respectively.
Hyderabad	*Nil*	*Rabi* cultivation good. River at Kotri on 1st 5 feet 4 inches against 6 feet 7 inches on same date last year. Fever in five, cattle-disease in four and smallpox in two talukas. Wheat 27½, *bajri* 38½, *jowari* 40, white rice 18, and red rice 28 pounds per rupee.
Ahmedabad	*Nil*	*Rabi* crops including cotton doing well. Fever in Sanand. Wheat 35 and *bajri* 34 pounds per rupee.
Baroda	*Nil*	Public health good; cattle-disease continues in Kherala. Crops in good condition. Prices—*bajri* 28, wheat 24, and rice 19 pounds per rupee.
Surat	*Nil*	Standing crops healthy. Fever in Bardoli, Jalalpur, Bulsar, and Mandvi talukas. *Jowari* 38 and *nagli* 44½ pounds per rupee.
Nasik	*Nil*	*Rabi* crops fare well in Nasik taluka, in parts of the remaining talukas they have suffered partially from blight; threshing of *kharif* nearly completed. Public health generally good. Wheat 30½, *bajri* 36½, and rice 20¾ pounds per rupee.
Colaba (Bombay)	*Nil*	Average abnormal temperature 3° cool from 27th to 31st, 5° cool on 1st, and 6° cool on 2nd, vapour in air defective except on 31st, when it was normal; abnormal wind northerly on 27th, 30th, 1st, and 2nd; wind normal on all other days.
Poona	*Nil*	*Rabi* crops, except wheat which is in some places in Junnar, Parandhar, Haveli and Maval talukas slightly suffering from mildew, are doing well. Reaping has commenced in Khed and Bhimthadi talukas. Cattle-disease in Junnar taluka; 10 cholera cases in taluka Haveli and Poona city, 5 deaths. Prices of *bajri* 34 and *jowari* 41; in Poona *bajri* 34 and *jowari* 39 pounds per rupee.
Ahmednagar	*Nil*	Wheat and gram injured by cloudy weather. Health good. *Bajri* average 44 and *jowari* 53 pounds per rupee.
Sholapur	*Nil*	Linseed, wheat, *tur*, and gram crops suffered from blight and insects in places; cotton crops inferior in Madha and Karmala talukas; other *rabi* crops doing well. *Jowari* 53 pounds 3 tolas and *bajri* 44 pounds 14 tolas per rupee.
Dharwar	*Nil*	Harvesting of rice and early *jowari* nearly completed; exotic cotton blighted in forty-one, wheat in seven, and gram in six talukas. Slight fever and cattle-disease in Bankapur and Hangal. Rice 22 to 32, and *jowari* 45 to 64 pounds per rupee.
Kanara	*Nil*	Sugarcane and second crop rice plants healthy. Fever and smallpox decreasing; cattle-disease in four talukas; measles in Karwar. Weather cold; strong sea breezes. Common rice in Karwar 14 seers in district, average 13 seers per rupee.
Rajkot	*Nil*	Weather cold. Public health generally good. Prices—*bajri* 32, *jowari* 46, and wheat 33 pounds per rupee.
		General Remarks.—Slight rain in parts of Shikarpur. Reaping of *rabi* crops commenced in parts of Poona and Broach; standing crops withering from want of moisture in parts of Khandesh and Upper Sind Frontier, and injured by blight in parts of Poona, Nasik, Khandesh, Dharwar, and Belgaum; by blight and insects in parts of Sholapur and Bijapur, and by cloudy weather in parts of Ahmednagar and Satara. Scarcity of fodder in one taluka of Khandesh Fever and cattle-disease in parts of ten and smallpox in parts of four districts.
Bengal—(Feb. 4th)		
Chittagong (Feb. 2nd)	*Nil*	Weather bright and cold. A slight shock of earthquake on 1st instant. Outturn of *aman* 10 annas; prospects of winter crops fair. Prices steady. Public health good.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bengal—*contd.*		
Dacca	*Nil*	Winter crops doing well; mustard and *kalai* pulse being harvested, and sugarcane being cut. Public health good.
24-Pergunnahs	1·47	Weather seasonable. Prospects of cold-weather crops continue favourable; yield estimated at about 14 annas; harvesting of *aman* nearly finished, and that of cereals commenced. Price of common rice 15 to 16 seers per rupee. Public health generally good.
Khoolna	*Nil*	Weather cold. *Aman* harvest not completed; prospects of winter crops good; planting of *boro* paddy continues. Some cholera prevalent; public health fair.
Moorshedabad	*Nil*	Prospects of crops favourable. Public health good. Price of common rice 17 to 0 seers per rupee.
Pubna	*Nil*	Weather fine. Harvesting of *aman* almost completed with 12 annas outturn; winter crops doing well. Public health good.
Dinagepore	*Nil*	Weather colder. Condition of crops favourable. Cattle-disease reported from Atwari.
Rungpore	*Nil*	*Aman* harvest almost over; prospects of cold-weather crops good. Public health fair.
Midnapore	*Nil*	Weather cold at night. Prospects of *rabi* crops good; cultivation of *boro* rice progressing favourably. General health good.
Burdwan	0·62	*Rabi* crops doing well. Price of common rice 17 to 22 seers per rupee.
Bhagulpore	*Nil*	Prospects of *rabi* crops good; mustard being harvested. Price of rice 18 seers 15 chittacks per rupee. Public health good.
Monghyr	. . .	High westerly winds prevailing. Many of the poppy plants are in flower, and there is every prospect of a good season.
Purneah	*Nil*	Prospects of crops good; reaping of mustard progressing. Common rice 18 seers per rupee. Public health good.
Durbhanga	*Nil*	*Rabi* crops very promising; early sowings are in pod; poppy doing well. Prices almost stationary. Public health generally good.
Mozufferpore	. . .	Prospects of poppy crop favourable.
Sarun	. . .	Prospects of poppy good except where affected by the hailstorm of 20th ultimo. Weather favourable.
Chumparun	*Nil*	Prospects of *rabi* and poppy crops continue good. Prices stationary. Public health good.
Patna	*Nil*	Reaping of paddy almost finished; *rabi* crops coming into ear and promise a good harvest; poppy flowering. Public health good.
Gya	0·1	Poppy coming into flower; a fair outturn expected if weather is favourable; prospects of other cold-weather crops good.
Shahabad	. . .	Prospects of poppy excellent. West winds and clear weather prevailed throughout week except 1st instant.
Hazaribagh	*Nil*	Weather seasonable. *Rabi* crops continue promising; poppy plants are in flower. Public health good.
Cuttack	0·19	Weather cloudy. Rice harvest nearly completed; *rabi* crops being gathered. Price of rice unchanged. A few cases of cholera reported from the interior; public health generally good.
		General Remarks.—Showers fell in some districts during the week. All cold-weather crops are generally doing well; in Sarun some injury has been done to poppy by hail. Transplanting of *boro* rice is proceeding well; the *aman* harvest has been got in; sugarcane is being pressed, and mustard and other early *rabi* crops are being reaped. Price of rice generally stationary. General health is fair.
N. W. Provinces and Oudh—(Feb. 3rd)		
Benares (Feb. 1st)	No rain during week, but slight rain on 3rd.	Weather cold. *Rabi* prospects continue favourable in tahsils Benares and Chandowli, in Gangapur, however, the crops have been slightly damaged by frost and blight; sugarcane cutting and crushing continue. Markets well supplied. Prices steady. General health good; no cattle-disease.
Gorakhpore („ 1st)	*Nil*	Weather cloudy. *Rabi* and poppy crops in good condition; transplantation of rice in progress. Slight rise in prices. Health good.
Fyzabad („ 2nd)	*Nil*	Weather fair. *Rabi* prospects continue favourable; opium crop promises well. Condition of men and cattle good.
Lucknow („ 1st)	*Nil*	Season favourable. Both *rabi* and poppy crops appear healthy and promising. Markets well supplied. Prices slightly rising. Fodder very dear. Health of people good; no cattle-disease.
Rae Bareli („ „)	Slight rain on the evening of the 31st January.	Prospects of *rabi* crops good. Supplies ample. Prices slightly rising. General health fair.
Partabgarh („ 2nd)	*Nil*	East and west winds; weather fine with passing clouds. Gram and peas slightly injured by blight. Prices almost stationary. Opium crop generally promising; early sowings coming into flower in isolated fields. Health of people and cattle good.
Allahabad („ „)	*Nil*	Weather seasonable. Crops flourishing; prospects good. Markets well supplied. Prices show a slight fall. Condition of men and cattle healthy.
Cawnpore („ „)	*Nil*	Weather cold and seasonable. *Rabi* and poppy crops promising. Prices firm. Condition of people good; a little cattle-disease in one pargana.
Banda („ „)	*Nil*	Weather cloudy. Gram crops slightly injured by frost. Prospects fair. Prices stationary. Public health and condition of cattle good.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
N.-W. P. & Oudh—*contd.*		
Farakhabad (Feb. 2nd)	*Nil*	Weather fair. Prospects continue good. Health good.
Sitapur („ „)	*Nil*	Weather clear and fine. Prospects continue excellent. No sickness of any kind reported.
Bareilly („ „)	*Nil*	Weather bright and crops flourishing. Poppy prospects excellent. Prices fairly stationary. Health of people and cattle good.
Ballia („ 1st)	*Nil*	Weather cloudy and wind easterly towards the end of the week. Crops flourishing and prospects good. Supplies ample. Health good; no cattle-disease.
Kumaon („ 2nd)	Slight showers	Weather cloudy. *Rabi* crops flourishing, but require sunshine. Prices stationary. General health good; cattle-disease continues.
Agra („ 1st)	*Nil*	Irrigation continues. *Rabi* prospects favourable. Prices steady. Health good.
Jhansi („ „)	A few drops of rain at head-quarters.	Weather continues cloudy. Prices steady. Health good.
Meerut („ 2nd)	Slight rain on 31st January.	Crops splendid everywhere. Supplies ample. Prices stationary. *General Remarks.*—Weather seasonable. *Rabi* and poppy promising. Prospects excellent. Supplies ample. Prices generally steady. Health of people and cattle good.
Punjab—(Feb. 3rd)		
Delhi . . (Feb. 2nd)	. . . .	Health fair. Prices fluctuating, Prospects of current harvest promising.
Hissar . . .	·10	Health good. Prices stationary. Prospects of current harvest flourishing.
Umballa . . .	·20	Health good. Prices stationary. Prospects of current harvest good.
Jullunder . . .	. . . .	Health good. Prices stationary. Prospects of current harvest good.
Amritsar . . .	·50	Health good. Prices stationary. Prospects of current harvest good.
Sialkot . . .	·20	Health good. Prices stationary. Prospects of current harvest flourishing.
Ferozepore . . .	·30	Health good. Prices stationary. Prospects of current harvest good.
Lahore . . .	·50	Health good. Prices falling. Prospects of current harvest improved.
Rawalpindi . .	·50	Health good. Prices stationary. Prospects of current harvest average.
Shahpur . . .	Rain throughout the district except at Sadr.	Health good. Prices falling. Prospects of current harvest much improved.
Mooltan . .	·50	Health good. Prices fluctuating. Prospects of current harvest favourable.
Dera Ismail Khan .	·11	Health fair. Prices almost stationary. Prospects of current harvest good.
Peshawar . . .	·50	Health good. Prices falling. Prospects of current harvest good. *General Remarks.*—Rain has fallen in all districts except Delhi and Jullunder. Health generally good, but smallpox has not yet quite disappeared from the Shahpur district. Prices of food grains generally stationary. Prospects of *rabi* harvest generally good.
Central Provinces—(Feb. 3rd)		
Nagpur . . .	·36	Weather clear and cool. *Rabi* crops somewhat injured by rain. Cattle-disease prevalent. Prices stationary.
Jubbulpore . .	*Nil*	Weather cold. Crops vourable. Health fair. Prices rising.
Saugor . (Feb. 2nd)	*Nil*	Weather cloudy at intervals and chilly. Prospects good. Prices stationary. Health good.
Seoni . . .	*Nil*	Weather cloudy. Linseed and wheat mildewed. Prices steady. Fever declining.
Hoshangabad . .	*Nil*	Weather occasionally cloudy: wheat may be damaged. Cattle-disease in places. Prices stationary.
Khandwa . . .	*Nil*	Weather clear and cool. Wheat and linseed attacked by rust. Health good. Prices stationary.
Raipur . . .	*Nil*	Weather cloudy. Linseed damaged; wheat and gram favourable. Prices—wheat 30½ and rice 24 seers per rupee.
Sambalpur (Jan. 30th)	·18	Weather cold. Rice threshing and sugar-making in progress. Health good. Prices steady. *General Remarks.*—Weather cloudy during week but now clear and cold. Linseed and wheat damaged in places. Prices steady.
British Burma—(Feb. 3rd)		
Akyab (Jan. 30th)	*Nil*	Public health and health of cattle good. Reaping completed.
Bassein . . .	*Nil*	Public health good; severe cattle-disease in two townships, elsewhere slight. Weather cloudy.
Rangoon . . .	*Nil*	Public health and health of cattle good.
Amherst (Moulmein) .	*Nil*	Public health and health of cattle good.
Tavoy . . .	*Nil*	Public health and health of cattle good. Harvesting in progress.
Henzada . . .	*Nil*	Public health and health of cattle good. Reaping completed.
Prome . . .	*Nil*	Slight cholera. Cattle healthy. Reaping progressing.
Toungoo . . .	*Nil*	Public health and health of cattle good. Reaping completed.
Thayetmyo . . .	*Nil*	Public health and health of cattle good. Reaping finished. *General Remarks.*—Slight cholera in three districts, elsewhere public health good; cattle-disease severe in one district, slight in three districts, elsewhere health of cattle good. Reaping operations almost completed in all districts.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Assam—(Feb. 3rd)		
Gauhati . . .	. . . .	Weather seasonable. Public health fair; cattle-disease in some mauzas. Gathering of mustard still continues.
Sylhet . . .	. . . .	Prospects of crops same as last week. Cholera on the decrease.
Cachar . . .	. . . .	Weather cold. Reaping of *sail* and *asra* crops finished. Outturn is slightly below the average of last year, owing to want of rain. Common rice 16 seers per rupee. Three deaths from cholera reported from Hailakandi; general health good.
Dibrugarh . . .	. ·16	Weather seasonable. Land clearing for *aus* crop.
Mysore and Coorg—(Feb. 3rd)		
Bangalore . . .	. . . .	Standing crops in good condition; harvesting completed in parts of the Mysore district, and sowing of paddy commenced generally throughout the State; prospects of season fair. In Kolar district the water-supply is reported to be diminishing. Public health good; fever and smallpox prevalent in parts; cattle-disease continues in affected parts of Bangalore, Kolar, Kadur and Shimoga districts. Prices slightly fallen in the Kolar district.
Mysore . . .		
Mercara . . .	. . . .	Slight fall in prices of food grains, prospects of season good. Smallpox prevalent in the Padinalknad taluk.
Berar and Hyderabad—(Feb. 3rd)		
Amraoti . .	. . . .	Weather clear. Threshing of *jowari* continued; *rabi* crops in good condition. Prices—wheat 22 and *jowari* 26 seers per rupee.
Akola . .	. . . .	*Jowari* threshing and cotton picking almost completed; *rabi* crops favourable.
Hyderabad . .	. . . .	*Rabi* crops prospering; weeding of *tabi* crops commenced. General health fair. Prices—wheat 14¾, coarse rice 13, white *juar* 20½, yellow *juar* 24, and *tur* 15¾ seers per current sicca rupee.
Central India States—(Feb. 3rd)		
Indore . . .	. . . .	Weather very cold. Health and prospects good.
Morar (Gwalior) . .	. . . .	Health and prospects good. Weather seasonable.
Sutna . . .	. . . .	Weather cloudy and warm. Prospects good. Cholera still reported from Ramnagar tahsil.
Neemuch . . .	. . . .	Weather cold. Health and prospects good.
Goopa . . .	. . . .	Weather very cold. Health good. Crops damaged by frost in certain places.
Agar . . .	. . . .	Health and opium prospects good.
Sehore . . .	. . . .	Weather clear. Crops and public health good.
Nowgong . . .	. . . .	Total rainfall 44·65.
Manpur . . .	. . . .	Crops good; opium crops far below average. Health good.
Rajputana—(Feb. 3rd)		
Abu (Feb. 3rd)	*Nil*	Health good. Weather very cold and windy.
Sirohi („ 1st)	*Nil*	Tanks drying. Wells, health and crop prospects good. Weather cold and cloudy.
Marwar (Jan. 30th)	*Nil*	Tanks almost full. Smallpox still prevalent. Prices stationary Weather clear and cold.
Kherwara (Feb. 1st)	*Nil*	Health generally good, but pneumonia still prevalent; slight foot disease among cattle. Weather colder, cloudy, and windy.
Partabgarh (Jan. 31st)	*Nil*	Tanks and wells very low. Crop prospects and health good. Prices of wheat and *mucca* stationary; gram cheaper. Weather cloudy.
Meywar (Feb. 1st)	*Nil*	Tanks and wells low. Health and crops good. Prices stationary. Weather seasonable.
Harowti („ 1st)	*Nil*	Weather colder. Smallpox in Tonk. Water low in Deoli. Prices stationary.
Jhallawar (Jan. 29th)	*Nil*	Health and prospects continue good.
Ajmere (Feb. 2nd)	*Nil*	Weather colder. Crops good. Smallpox and fever still prevalent in Merwara.
Dholepur . (Jan. 30th)	*Nil*	Tanks and well drying. Health and prospects good. Prices steady.
Kerowlee („ „)	*Nil*	Tanks drying; wells decreasing. Prospects excellent. Health good. Prices average.
Ulwar (Feb. 2nd)	*Nil*	Prospects and health good. Weather occasionally cloudy.
Bikanir (Jan. 30th)	Rainfall—Slight rain in disrict on 23rd and in Nohar . . ·70 Loonkaransar . 1·0 Bahaderan . ·40 Doongargarh . 3·30 Ratangurh . ·30 Chooroo . . ·80 Sooratgarh . ·25	Fever and smallpox in Ratangarh; health otherwise good. Prices stationary. Weather cold.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE BOMBAY PRESIDENCY (EXCLUDING SIND) FOR 1884-85.

No. 30 I, Fort William, 4th February 1886.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of Bombay, Public Works Department, No. 1 W. I.—2, dated 8th January 1886, forwarding the above Report, and the Local Government Resolution reviewing it.

OBSERVATIONS.—The Capital outlay, direct and indirect, incurred up to the end of 1884-85 on works in operation for which Capital and Revenue Accounts are kept, amounted to Rs. 1,77,23,425; the interest charges of the year to Rs. 3,82,695;* and the accumulated balance of unpaid interest up to the end of the year to Rs. 52,32,084.†

2. The assessed revenue of all kinds derived from works in operation during the year amounted to Rs. 2,47,702; the maintenance charges, including indirect outlay, to Rs. 1,92,612; and the net revenue to Rs. 55,090, or 0·31 per cent., on the Capital outlay to the end of the year. Details of the revenue and working expenses are given in Statement IV C appended to this Resolution.

3. In the following statement the areas irrigated, gross revenue assessed, and the maintenance charges of 1884-85 are compared with the average of the five preceding years :—

Year.	Acres irrigated	Assessed revenue, direct and indirect.	Working expenses.	Net assessed revenue.
		Rs.	Rs.	Rs.
Average of 5 years 1879-80 to 1883-84	29,502	2,39,293	1,53,790	85,503
1884-85	39,655	2,47,702	1,92,612	55,090

The irrigated area of 1884-85 is 6,693 acres in excess of that of the previous year 1883-84, the increase being due to the recent reduction in water-rates which explains also the comparatively slight increase in revenue.

4. The tendency of maintenance charges to increase still continues at a rate considerably in excess of the rate at which the revenue has increased. Taking the figures of assessed revenue and of working expenses given in para. 4 of the Chief Engineer's review, we see that the percentage of working expenses has risen from 69·51 per cent. of the revenue in 1879-80 to 77·76 per cent. in 1884-85. The Government of India would again impress on the Local Government

Year.	Assessed revenue.	Working expenses.	Percentage of maintenance charges on revenue.
	Rs.	Rs	Rs.
1879-80	1,79,889	1,25,015	69·51
1880-81	2,07,494	1,47,995	71 32
1881-82	2,12,313	1,58 982	74 88
1882-83	2,48,714	1,66,870	67 09
1883-84	2,44,247	1,70,089	69 64
1884-85	2,47,702	1,92,612	77·76

* This represents interest charges on Capital outlay on Productive Public Works only, interest on other works not being calculated under the existing rules

† Interest on Capital outlay on Productive Public Works only has been taken into consideration.

the necessity of reducing the maintenance charges of these works. When the working expenses of the Hathmati Canal amount to 315 per cent., of the Lakh Canal to 366 per cent., and of the Ashti Tank to 500 per cent., of the gross revenue from all sources* the value to Government of such works appears somewhat doubtful.

* See Statement No. II E, appended to the Chief Engineer's report.

5. The marginal statement compares the irrigated areas of 1884-85 with the corresponding averages of the five previous years. Excepting under Sugarcane, there has been a general increase in the areas irrigated, due, as before explained, to the late reduction in water-rates.

Crops.	Average of 5 years, 1879 80 to 1883 84.	1884-85
	Acres.	Acres.
Sugarcane	4,340	4,229
Rice	1,976	2,304
Millets	7,070	8,636
Wheat	5,501	9,336
Pulses	6,273	7,760
Other crops	4,342	7,102
Total	29,502	39,367*

* This is the area actually irrigated, the area assessed as irrigated being 39,655 acres.

6. The outstanding balances of uncollected revenue still bear a very high proportion to the demands, amounting to Rs. 56,661 out of a total demand of Rs. 3,07,957, or 18·4 per cent.

7. The revenue and working expenses of the "Works for which only Revenue Accounts are kept" are compared in the following statement for 1884-85 and the two previous years :—

Year.	Gross revenue from all sources.	Maintenance charges of all kinds.	Net revenue.
	Rs.	Rs.	Rs.
1882-83	4,45,843	2,45,530	2,00,313
1883-84	4,97,827	2,04,841	2,92,986
1884-85	5,08,037	2,49,460	2,58,577

8. The Report for the year under review has been submitted in a very satisfactory form, having been much condensed, while at the same time all necessary information has been given, either in the general remarks or summarised reports on the several works, or the various tabular statements.

In future Revenue Reports, Statement F (at page xix of Report) may be substituted for Statement I B, appearing under that heading, and Statement G may be discontinued, column 3 of Statement III C being sub-divided into 2 sub-heads of "Rabi," "Kharif."

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Department of Finance and Commerce and to the Revenue and Agricultural Department for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Bombay for information and guidance, and that copies of the Report and of the Resolution be forwarded to the Local Governments and Administrations noted in the margin, in the Public Works Department, for information.

The Governments of Madras, Bengal, the North-Western Provinces and Oudh, and the Punjab
The Chief Commissioners, Central Provinces and British Burma
The Foreign Department, for communication to the Resident at Mysore and the Chief Commissioner of Coorg
The Resident at Hyderabad.
The Agents to the Governor General, Central India and Rajputana

Ordered further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State.

H. A. BROWNLOW, *Colonel, R.E.,*
Deputy Secy. to the Govt. of India.

Appendix to P. W. Dept. Resolution No. 30 I. of 1886.

IV C.

Statement showing the financial results of Irrigation Works in Deccan and Gujarát for the year ended 1884-85, based on assessment of the year.

Principal results and operations for the year ended 31st March 1885.

Irrigation Works.	Capital outlay (direct and indirect) to end of year	Revenue assessed during the year.									Working Expenses, direct and indirect.	Net assessed revenue of the year.	Percentage on Capital outlay to end of year.
		Direct assessed revenue.							Indirect revenue. Land revenue due to operation of canal	Grand Total.			
		Occupier's rate.	Owner's rate.	Plantations.	Water-power.	Navigation.	Miscellaneous.	Total.					
Productive Public Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Háthmati Canal	5,18,287	2,031	...	418	...	...	1	2,450	..	2,450	7,728	—5,278	—1·02
Lower Panjhra River Works	4,30,880	12,644	...	230	...	...	67	12,941	4,864	17,805	10,833	6,972	1 62
Kádva River Works	6,16,115	4,442	...	47	...	...	262	4,751	594	5,345	6,247	—902	—·15
Pravara River Works—Lakh Canal	3,62,594	649	...	47	...	...	...	696	...	696	2,546	—1,850	—·51
Mutha Canals	60,12,608	52,551	...	792	...	...	76,574	1,29 917	...	1,29,917	74,328	55,589	92
Ekruk Tank	13,29,890	7,322	...	3 800	...	...	4,185	15,307	...	15.307	18,195	—2,888	—·22
Krishna Canal	8,29,075	24,661	...	1,890	...	...	344	26,895	...	26,895	14,240	12,655	1 53
Total Productive Public Works	1,00,99,449	1,04,300	...	7,224	...	...	81,433	1,92,957	5,458	1,98,415	1,34,117	64,298	64
Ordinary Irrigation Works.													
Khári Cut	1,37,673	2,342	...	390	...	...	...	2,732	...	2,732	3,380	—648	—·47
Hartála Tank	67,470	2,737	...	55	...	...	42	2,834	...	2,834	550	2,284	3 39
Jámda Canals	10,19,176	5,049	...	130	...	...	98	5,277	...	5,277	10,324	—5,047	—·50
Mbasva Tank	1,38,203	758	...	44	...	...	15	817	...	817	1,050	—233	—·17
Pravara River Works—Ojhar Canal	3,13,976	3,408	...	3	...	...	123	3,534	76	3,610	5 078	—1,468	—·47
Bhátodi Tank	3,76,394	3,352	...	38	...	...	553	3,943	146	4,089	2,502	1,5 7	·42
Mátoba do.	1,97,245	3,879	...	71	...	...	...	3,950	...	3,950	2,3·0	1,600	·81
Kásurdi do.	45,590	75	...	6	...	...	124	205	...	205	325	—120	—·26
Shirsuphal do.	1,98,292	2,055	...	83	...	...	...	2,138	...	2,138	2,345	—207	—·10
Bhadalwádi do.	2,08,019	1,219	...	35	...	...	...	1 254	...	1,254	1,629	—375	—·18
Koregaon do.	24,692	64	...	...	...	...	...	64	...	64	19	45	·18
Ashti do.	7,87,498	1,169	...	33	...	...	1	1,203	...	1,203	6,030	—4,827	—·61
Revári Canal	51,180	2,807	...	49	...	...	...	2,856	...	2,856	2,157	699	1 37
Yerla River Irrigation Works	6,28,225	3,296	...	422	...	...	4	3,722	...	3,722	5,374	—1,652	—·26
Upper Mán River Works	3,70,191	2,048	...	93	...	...	4	2,145	...	2 145	2,051	94	·3
Chikhli Canal	57,442	1,054	...	31	...	...	...	1,085	...	1,085	1,166	—81	—·14
Maini Tank	3,55,691	3,241	...	24	...	...	3	3,268	...	3,268	3,718	—450	—·13
Muchkundi Tank	1,53,654	...	...	...	...	...	...	...	...	...	420	—420	—· 7
Gadikeri Tank	9,279	1,589	...	...	...	...	...	1,589	1,866	3,455	455	3,000	32 33
Dambal Tank	62,706	247	...	20	...	...	...	267	666	933	513	420	·67
Kalála Canal	32,615	...	...	...	...	...	...	...	...	...	...	..	..
Medleri Tank	74,769	95	...	...	...	...	...	95	...	95	150	—55	—·07
Nilgund do.	8,972	...	...	...	..	...	...	...	...	...		..	
Madag do.	1,67,100	1,503	...	51	...	...	...	1,554	...	1,554	2,805	—1,251	—·75
Assundi do.	60,506	64	...	...	...	...	...	64	...	64	128	—64	—·11
Mavinkop do.	30,847	...	...	...	...	...	...	...	856	856	175	681	—2 21
Total Ordinary Irrigation Works	55,77,405	42,051	...	1.578	...	...	967	44,596	3,610	48,206	54,694	—6,488	—·12
Protective Irrigation Works.													
Mbasvad Tank	16,52,601	...	...	...	...	...	1,076	1,076	...	1,076	1,721	—645	—·04
Gokák Canal, 1st Section	3,93,970	...	...	5	...	...	...	5	...	5	2,080	—2,075	—·53
Total, Protective Irrigation Works	20,46,571	...	...	5	...	...	1,076	1,081	..	1,081	3,801	—2,720	—·13
Grand Total	1,77,23,425	1,46,351	...	8,8[illegible]7	...	...	83,476	2,38,634	9,068	2,47,702	1,92,612	55,090	·31

Appendix to P. W. Dept. Resolution No. 30 I. of 1886.

II E.

Statement showing incidence of Working Expenses and Assessed Water Revenue on Canals in the Bombay Presidency excluding Sind during 1884 85.

Name of Work.	Average discharge of the year at Canal head in Cubic Feet per Second.	Water-rate assessed, 1884-85. Occupiers'.	Owners'.	Total Direct.	Indirect.	Total of Direct and Indirect.	Gross assessed Revenue from all sources.	Working Expenses Direct and Indirect.	Acres irrigated during year 1884-85.	Working Expenses. Per cent. on Gross Revenue.	Per Acre irrigated.	Per Cubic Foot per Second of discharge at Canal head.	Occupier's Rate. Per Acre irrigated.	Per Cubic Foot per Second of discharge at Canal head.	Total Water-rate, Direct and Indirect. Per Acre irrigated.	Per Cubic Foot per Second of discharge at Canal head.	Remarks.
Productive Public Works.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs	Acres.	Rs.							
Háthmati Canal	46	2,031	...	2,031	...	2,031	2,450	7,728	1,268	315	6·09	168	1·60	44	1·60	44	
Lower Pánjhara River Works	...	12,644	...	12,644	4,864	17,508	17,805	10,996	2,695	62	4·08	...	4·69	...	6·49	...	
Kádva River Works — Pálkhed Canal	12·09	3,277	...	3,277	594	3,871	4,180	4,716	1,108	113	4 25	390	2·96	271	3·49	320	
Kádva River Works — Wadáli do.	4·96	450	...	450	...	450	450	969	201	215	4·82	195	2·24	91	2 24	91	
Kádva River Works — Ojhar Támbat do.	1·36	715	...	715	...	715	715	562	242	78	2·32	413	2 95	526	2·95	526	
Pravara River Works—Lákh Canal	19·82	649	...	649	...	649	696	2,546	302	366	8·43	128	2·15	32	2·15	32	
Mutha Canals	129·62	52,551	...	52,551	...	52,551	1,29,917	74,342	9,418	57	7 89	573	5 58	405	5 58	405	
Ekruk Tank	34·33	7,322	...	7,322	...	7,322	15,307	18,195	3,100	119	5·87	530	2·36	213	2·36	213	
Krishna Canal	46·25	24,661	...	24,661	...	24,661	26,895	14,243	3,275	53	4·34	308	7·53	533	7·53	533	
Total	...	1,04,300	...	1,04,300	5,458	1,09,758	1,98,415	1,34,297	21,609	68	6·21	...	4·82	...	5·08	...	
Irrigation and Navigation Works.																	
Khári Cut	...	2,342	...	2,342	...	2,342	2,732	3,380	483	124	7·00	...	4·85	...	4·85	...	
Hartála Tank	...	2,737	...	2,737	...	2,737	2,834	550	456	19	1·20	...	6·00	...	6·00	..	
Jámda Canals	48	5,049	...	5,049	...	5,049	5,277	10,324	2,093	195	4·93	215	2·41	105	2·41	105	
Mhaswa Tank	...	758	...	758	...	758	817	1,137	374	139	3·04	...	2·02	...	2 03	.	
Pravara River Works (Ojhar Canal)	29·69	3,408	...	3,408	76	3,484	3,610	5,078	1,647	140	3 08	171	2 07	115	2·11	117	
Bhátodi Tank	5 81	3,352	...	3,352	146	3,498	4,089	2,502	1,295	61	1·93	431	2 59	577	2·70	602	
Mátoba Tank	6·55	3,879	...	3,879	...	3,879	3,950	2,365	1,200	60	1·97	361	3·23	592	3·23	592	
Kásurdi do.	...	75	...	75	...	75	205	325	85	158	3 82	..	0·88	...	0 88	...	
Shirsuphal Tank	5·72	2,055	...	2,055	...	2,055	2,138	2,345	1,495	109	1·57	410	1·37	359	1·37	359	
Bhadalwádi do.	3·66	1,219	...	1,219	...	1,219	1,254	1,629	579	130	2 81	445	2 10	333	2 10	333	
Koregaon do.	...	64	...	64	...	64	64	19	31	29	0 61	.	2 06	...	2 06	...	
Ashti Tank	4·04	1,169	...	1,169	...	1,169	1,203	6,030	449	501	13·43	1,492	2·60	289	2·60	289	
Revári Canal	5·21	2,807	...	2,807	...	2,807	2,856	2,159	615	75	3·51	414	4·56	539	4 56	539	
Yerla River Irrigation	4 94	3,296	...	3,296	...	3,296	3,722	5,374	1,096	144	4·90	1 088	3·01	667	3 01	667	
Upper Mán River Works	3 42	2.048	...	2,048	...	2.048	2,145	2,051	815	95	2 52	600	2·51	599	2·51	599	
Chikhli Canal	4·99	1,054	...	1,054	...	1,054	1,085	1,166	319	107	3·65	233	3·31	211	3·31	211	
Maini Tank	4·41	3,241	...	3,241	...	3,241	3,268	3,718	1,205	114	3·08	843	2·69	735	2·69	735	
Mhaswad Tank	...	...	...	...	...	...	(1) 1,076	1,721	(2) 102	160	16·87	...	...	...	...	...	(1) The revenue is on account of rent of land let for cultivation.
Muchkundi Tank	...	...	..	...	...	...	...	420	..	...	...	...	.	...	...	...	(2) Irrigation was practised on leakage channel.
Gokák Canal 1st Section	13·81	*	...	*	...	...	5	2,080	2,677	*	0 78	150	...	...*	...	...*	* Free grants.
Kalála Canal	...	...	...	...	...	...	...	...	...	...	...	...	..	..	...	...	
Dambal Tank	2·04	247	...	247	666	913	933	513	101	55	5 08	251	2 44	121	9 04	447	
Madag Tank and Canals	4·36	1,503	...	1,503	...	1,503	1,554	2,805	648	180	4 33	643	2·32	345	2·32	345	
Mavinkop Tank	...	...	...	...	856	856	856	175	...	20	...	...	...	...	...	...	
Gadikeri do.	...	1,589	...	1,589	1,866	3,455	3,455	455	...	13	...	...	...	...	...	...	† No data to furnish this information.
Medleri do.	†	95	...	95	...	95	95	150	221	158	0·68	...†	0·43	...†	0·43	...†	
Assundi do.	†	64	...	64	...	64	64	128	60	200	2·13	...†	1·00	..†	1·00	.. †	
Total	...	42,051	...	42,051	3,610	45,661	49,287	58,599	18,046	119	3·24	...	2·33	...	2·53	...	
Grand Total	...	1,46,351	...	1,46,351	9,068	1,55,419	2,47,702	‡1,92,896	39,655	78	4·87	...	3·69	...	3 92	...	‡ Includes Rs. 284 on account of refunds of revenue.

Enclosure to P. W. D. Resolution No. 30 I. of 1886.

No. 1 W. I.—2, dated 8th January 1886.

RESOLUTION,—By the Government of Bombay, Public Works Department.

Read—

Letter from the Chief Engineer for Irrigation, No. 3547, dated 5th December 1885.

Forwards the Irrigation Revenue Report of the Bombay Presidency, excluding Sind, for the year 1884-85, and offers the following explanation to account for the report not being ready for submission by the fixed date:—

"The main body of the Report was ready in September, but great difficulty was experienced in getting the new statements properly prepared, and frequent references to the various Executive Engineers were necessary before they could be considered satisfactory. The Administrative Accounts were received from the Examiner of Public Works Accounts on 14th and 19th September and 16th October 1885, and such of the statements as had to be prepared by him were received on 14th October 1885. On the receipt of all the documents, Part I of the Report was forwarded to the Press on 23rd October 1885, and Part II followed on 4th November 1885, the delay in its preparation being due, as explained by the Examiner, to certain information being awaited from the Deputy Collector of Surat, without which the Revenue accounts of the 2nd class irrigation works could not be completed. These documents were received in this office on the 28th October 1885. From this, I trust, it will be seen that such delay as has occurred was quite unavoidable.'

RESOLUTION.—The Report under review contains a series of statements prepared in accordance with recent orders of the Government of India concerning the adoption of uniform statistical statements to accompany the Revenue Reports from all Local Governments and Administrations. The completeness of the information contained in these statements has allowed of curtailment of the divisional reports, and as a consequence the bulk of the Report been much reduced. There has been some delay in the submission of the report, but the Chief Engineer for Irrigation offers a satisfactory explanation to account for it. It is hoped, however, that next year endeavour will be made to submit the Report earlier, as the divisional officers will, after this year's experience, be better acquainted with the requirements of the new statements, and less delay should occur in securing the necessary information for their preparation.

2. The number of works in operation was increased during the year under review by the addition of three, which were opened for irrigation in the Belgaum and Dhárwár Division. The total number of works is now 32.

3. The total Capital outlay during the year has been Rs. 11,09,660, bringing the total Capital outlay to the end of the year to Rs. 2,09,64,546.

4. The area irrigated was 39,655 acres—an increase of 6,693 acres over last year. This increase appears almost entirely in cereals and is most marked in, 'jowári'—a result which is attributed to the recent reduction in rates.

5. The gross revenue realized from all sources during the year was Rs. 2,60,080, of which Rs. 2,51,012 were from direct receipts, and Rs. 9,068 from indirect receipts.

6. Working expenses rose from Rs. 1,70,089 in 1883-84 to Rs. 1,92,612 in 1884-85. The total charges in the Public Works Department were Rs. 1,74,737; deducting from this the sum of Rs. 31,958, the cost of maintenance of the Poona water-supply, the balance for irrigation was Rs. 1,42,779, which gives a rate of Rs. 3·60 per acre, as compared with Rs. 3·80 in 1883-84 and Rs. 4·37 in 1882-83. The net revenue for the year, after deducting working expenses and neglecting the amount formerly entered in the accounts as saving to Government from the supply of Mutha Canal water to the station and cantonment of Poona, was Rs. 55,090, or 0·31 per cent. on the Capital outlay.

7. The gross area under command of all the works is 744,489 acres, and the net irrigable area at present is 276,995 acres; of the latter only 39,655 acres were actually irrigated during the year, which shows a percentage of 14·3.

8. Statements G and H, attached to the Report, show the actual outstandings and the financial operations of the year as determined by the water-rate assessments. The preparation of these statements was ordered by Government in order to prevent mistakes concerning the outstandings which formerly included the rabi assessments not in reality due for collection until the following year. From Statement G it appears that Rs. 42,495 were outstanding on account of water-rates, and the total outstanding from all sources of revenue was Rs. 56,661. The total amount returned for realization on all works up to date being Rs. 13,17,374, the latter amount represents 4·30 per cent. as compared with 4·9 per cent. in 1883-84 and 8·7 per cent. in 1882-83

9. Part II of the Report shows that the gross revenue from all works for which only Revenue Accounts are kept amounted to Rs. 5,08,037, and the working expenses to Rs. 2,49,460, showing a net revenue of Rs. 2,58,577. The total net revenue from all works in operation (Part I + Part II) is thus Rs. 3,13,667.

10. The total area irrigated was 140,635 acres as compared with 138,468 in the previous year. The average water-rate is thus Rs. 3·59 and the cost of maintenance Rs. 1·77 per acre irrigated.

11. Copies of the Report and of this Resolution should, as usual, be forwarded to the Government of India and the Secretary of State.

J. H. E. HART, C.E.,
Joint Secy. to the Govt. of Bombay.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XL of 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 10th Jan. 1885. Total.	Receipts for week ending 10th Jan. 1885. Per mile open.	Total mean length open.	Receipts for week ending 9th Jan. 1886. Total.	Receipts for week ending 9th Jan. 1886. Per mile open.	Total receipts from 1st April 1884 to 10th Jan. 1885. Total.	Total receipts from 1st April 1884 to 10th Jan. 1885. Per mile open per week.	Total receipts from 1st April 1885 to 9th Jan. 1886. Total.	Total receipts from 1st April 1885 to 9th Jan. 1886. Per mile open per week	Total Increase in 1885-86.	Total Decrease in 1885-86.
			R	R		R	R	R	R	R	R	R	R
	Guaranteed.												
16th Jan. 1886	Oudh and Rohilkhand	594	95,342	161	680	1,02,921	151	38,90,753	169	42,75,011	173	3,84,258	...
16th ditto	Madras	861	1,68,313	196	861	1,31,132	152	55,13,064	158	58,56,730	168	3,43,666	...
16th ditto	South Indian	654	74,885	114	654	80,017	122	32,95,854	124	35,10,626	132	2,14,772	...
23rd ditto	Great Indian Peninsula	1,504	7,20,189	479	1,504	7,81,814	520	2,54,27,093	415	2,66,76,959	437	12,49,866	...
16th ditto	Bombay, Baroda and Central India	461	2,38,365	517	461	2,47,000	536	92,31,928	491	98,54,867	527	6,22,939	...
	Total	4,074	12,97,094	318	4,160	13,42,884	323	4,73,58,692	289	5,01,74,193	302	28,15,501	...
	State.												
23rd Jan. 1886	East Indian	1,509	8,17,063	541	1,515	9,69,324	640	3,21,53,022	523	3,58,24,008	583	36,70,986	...
16th ditto	Eastern Bengal	233	87,914	377	233	83,090	357	43,85,897	464	34,51,389	365	...	9,34,508
23rd ditto	Nalhati	27	1,131	42	27	1,447	54	59,733	55	59,554	55	...	179
16th ditto	Northern Bengal	249	37,919	152	249	53,247	214	17,33,469	172	17,31,768	171	...	1,701
16th ditto	Kaunia-Dharla	37	2,606	70	37	2,089	56	1,13,929	76	96,544	64	...	17,385
23rd ditto	Tirhoot	226	20,091	89	226	22,866	101	9,59,160	115	9,66,418	106	7,258	...
23rd ditto	Patna-Gya	57	8,835	155	57	9,937	174	4,06,154	175	3,80,453	165	...	25,701
9th ditto	Cawnpore-Achnera	249	19,911	80	253	17,222	68	7,43,078	74	6,87,091	68	...	55,987
23rd ditto	Dildarnagar-Ghazipur	12	924	77	12	742	62	36,431	75	35,388	73	...	1,043
23rd ditto	Rajputana-Malwa (a)	1,411	2,89,920	205	1,411	3,20,000	226	1,01,42,847	193	1,24,37,491	217	22,94,644	...
16th ditto	Wardha Coal	45	19,041	423	45	29,482	655	4,78,648	261	4,44,320	243	...	34,328
16th ditto	Nagpur and Chhattisgarh	149	29,958	201	149	35,484	238	9,29,272	153	9,57,561	158	28,289	...
16th ditto	British Burma	254	30,507	120	327	46,200	141	14,78,569	153	14,02,104	114	...	76,465
23rd ditto	Sindia	75	9,984	133	75	7,162	95	2,79,548	92	2,73,709	90	...	5,839
14th ditto	North-Western	1,803	3,50,154	194	1,803	4,03,225	224	1,69,42,101	230	2,20,55,192	305	51,13,091	...
14th ditto	Amritsar-Pathankot	66	4,376	66	66	5,137	78	1,68,452	67	2,26,494	85	58,042	...
14th ditto	Bareilly-Pilibhit	36	1,042	29	36	2,239	62	(b)10,479	20	58,194	41	47,715	...
14th ditto	Narainganj-Dacca-Mymensingh	10	1,849	185	86	2,361	27	(c)1,849	185	76,599	36	74,750	...
26th Dec. 1885	Jorhat	...	...	...	...	(d)	...	...	...	(e)27,447	29	27,447	...
	Total	4,939	9,16,162	185	5,092	10,41,930	205	3,88,69,616	201	4,53,67,716	221	64,98,100	...
	GRAND TOTAL (GUARANTEED AND STATE)	10,522	30,30,319	288	10,767	33,54,138	312	11,83,81,330	282	13,13,65,917	303	1,29,84,587	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,22,49,108	148	7,15,93,441	164	...	...
	NET RECEIPTS	...	...	...	...	...	...	5,61,32,222	134	5,97,72,476	139	36,40,254	...
	Assisted Companies.												
16th Jan. 1886	Bengal Central	126	8,384	67	126	11,456	91	3,97,460	78	4,04,508	79	7,048	...
16th ditto	Rohilkhand and Kumaon	67	2,116	32	67	3,628	54	(b)39,566	41	1,84,761	68	1,45,195	...
9th ditto	Assam	70	3,608	51	78	5,457	70	1,73,891	63	2,04,487	64	30,596	...
23rd ditto	Southern Mahratta	214	9,589	45	315	17,326	55	2,26,045	39	7,51,955	66	5,25,910	...
16th ditto	Bengal and North-Western	75	2,015	27	303	28,397	94	(f)71,448	25	10,15,670	83	9,44,222	...
23rd ditto	Tarakessur	22	4,758	216	22	4,394	200	(g)6,797	216	1,90,196	213	1,83,399	...
	Total	574	30,470	53	911	70,658	78	9,15,207	52	27,51,577	77	18,36,370	..
	Native States.												
16th Jan. 1886	Bhavnagar-Gondal	193	17,952	93	193	15,107	78	8,70,476	111	7,13,913	91	...	1,56,563
23rd ditto	Jodhpore	44	1,815	41	64	3,520	55	50,501	33	1,34,216	52	83,715	...
16th ditto	Nizam's	121	13,731	113	121	16,751	138	7,51,307	153	8,87,901	181	1,36,594	...
16th ditto	Mysore	140	7,146	51	140	6,576	47	2,95,260	65	3,42,730	60	47,470	...
16th ditto	Rajpura-Patiala	16	646	40	16	1,384	87	(h)6,039	37	37,194	57	31,155	...
	Total	514	41,290	80	534	43,338	81	19,73,583	101	21,15,954	97	1,42,371	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*," audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.
(b) Total receipts from 12th October 1884 to 10th January 1885.
(c) Total receipts from 4th to 10th January 1885.
(d) Return not received.
(e) Total receipts from 1st April to 26th December 1885.
(f) Total receipts from 2nd April 1884 to 10th January 1885.
(g) Total receipts from 1st to 10th January 1885.
(h) Total receipts from 1st November 1884 to 10th January 1885.

FORT WILLIAM,
The 4th February 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 7.} CALCUTTA, SATURDAY, FEBRUARY 13, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 12th February, 1886.

No. 2.—His Excellency the Governor General, under the authority vested in him by the Statute 24 and 25 Vic., Cap. 67, Section 10, has been pleased to reappoint the Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I., to be an Additional Member of the Council of the Governor General for the purpose of making Laws and Regulations, with effect from the 15th instant.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 10th February 1886.

No. 54.—Captain C. H. Morris, an Assistant Commissioner of the 3rd Grade in the Punjab, having lost a lien on his appointment, under the operation of Section 54 of the Civil Leave Code, is re-appointed to that Province as an Assistant Commissioner of the 3rd Grade, with effect from the date of his return from leave.

JUDICIAL.

The 12th February 1886.

No. 215.—In continuation of Legislative Department Notification No. 46, dated 14th October 1881, publishing the Statute 44 and 45 Vic., cap. 69 (the Fugitive Offenders Act, 1881), the following Order of Her Majesty in Council, dated the 12th December 1885, is published for general information:—

AT THE COURT AT WINDSOR,
THE 12TH DAY OF DECEMBER, 1885.

Present:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

Whereas by reason of the contiguity of the group of British Possessions hereinafter mentioned, and the frequent intercommunication between those possessions, it seems expedient to Her Majesty and conducive to the better administration of justice therein, to apply Part II of the Fugitive Offenders Act, 1881, thereto.

Now, therefore, Her Majesty, by virtue of the powers in this behalf by the Fugitive Offenders Act, 1881, or otherwise vested in Her Majesty, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. On and after the 1st day of July 1886, Part II of the Fugitive Offenders Act, 1881, shall apply to the group of British Possessions hereunder mentioned; that is to say:—

Her Majesty's East Indian Territories.
Ceylon.
The Straits Settlements.

2. The Governor General of India and the Governors of Ceylon and the Straits Settlements shall cause this Order to be proclaimed in the Territories and Colonies under their respective governments.

And the Right Honourable Lord Randolph Churchill, and the Right Honourable Frederick A. Stanley, two of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

PORT BLAIR.

The 6th February 1886.

No. 86.—The undermentioned officers of the Port Blair Commission are confirmed in the appointments mentioned opposite their names, which were made provisionally for one year by Home Department Notification No. 44, dated 30th January 1885, *viz.* :—

Major W. B. Birch, 1st Assistant Superintendent.

Mr. E. H. Man, 2nd Assistant Superintendent.

Mr. F. E. Tuson, 3rd Assistant Superintendent.

Mr. H. Godwin-Austen, Extra Assistant Superintendent, 1st Class.

Mr. Reginald Wimberley, who was appointed provisionally to be Extra Assistant Superintendent, 2nd Class, by Home Department Notification No. 110, dated 25th February 1885, is also confirmed in that appointment.

PATENTS.

The 10th February 1886.

No. 189.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 46 of 1884.—William Renwick, residing at Lakhanhati Bungalow, near Malanchi Station, Northern Bengal State Railway, Presidency of Bengal, Engineer, for improvements in sugarcane-crushing mills.

No. 33 of 1885.—Koora Mistry and Mahomed Hossain Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee, Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 64 of 1885.—Koora Mistry and Mahomed Hossain Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee, Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 65 of 1885.—Koora Mistry and Mahomed Hossain Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee, Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 66 of 1885.—Koora Mistry and Mahomed Hossain Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee, Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 67 of 1885.—Koora Mistry and Mahomed Hossain Khan, of Delhi, in the North-Western Provinces, in Zillah Sudder Bazar Paharee, Khirkee Feraz Khana, respectively, Iron Mongers and General Merchants, for extracting juice out of sugarcane.

No. 91 of 1885.—Daniel Kemp West, of 23, St. Mary Axe, London, E.C., Civil Engineer, at present in India, for improvements in new and existing presses for baling cotton and other substances.

No. 95 of 1885.—Thomas Charles Sargeant, of Church Stowe Weedon, in the County of Northampton, England, Farmer, for improvements in the construction of plough coulters.

No. 118 of 1885.—Paul Raoul de Faucheux d'Humy of London, England, Electrical Engineer, for improvements in galvanic batteries.

No. 121 of 1885.—Pundia Devshunker Vassuntram, at present Permanent-way Inspector in the Bombay, Baroda and Central India Railway, residing at Neriad, for the coiled key drift.

No. 128 of 1885.—Arthur Andrews, Merchant, of No. 3, Elysium Row, in the Town of Calcutta, for an improved metal package suitable for the packing, storing and carrying of tea and other substances of a like nature.

No. 143 of 1885.—James Murdoch Napier, of York Road, Lambeth, in the County of Surrey, England, Engineer, for improvements in indicating apparatus applicable to railways.

No. 156 of 1885.—The Vacuum Brake Company, Limited, of 32, Queen Victoria Street, in the County of Middlesex, England, for improvements in, or applicable to, automatic vacuum brake apparatus.

No. 160 of 1885.—Walter John Boyes, of Hadham Road, Bishop's Stortford, Hertfordshire, England, for a military water bottle.

No. 164 of 1885.—Thorsten Nordenfelt, of 53, Parliament Street, in the City of Westminster, England, Civil Engineer, for improvements in the manufacture of castings from wrought iron and steel.

No. 166 of 1885.—John Mervyn Wrench, M.I.C.E., of Lahore, India, for improvements in the permanent way of railways.

No. 173 of 1885.—The Fuller Universal Telephone Company, of the City of New York, State of New York, one of the United States of America, for improvements in telephone transmitters.

No. 175 of 1885.—Edward Dyer Dougherty, of Philadelphia, in the County of Philadelphia and State of Pennsylvania, in the United States of America, gentleman, for improvements in railway ties.

No. 176 of 1885.—William Bull, Civil Engineer, at present residing in Bombay, for further improvements in the

construction and working of dredgers.

No. 188 of 1885.—James Murdoch Napier, of York Road, Lambeth, in the County of Surrey, England, Engineer, for improvements in coining presses.

A. MACKENZIE,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 11th February, 1886.

No. 269 *G.*—Colonel M. G. Gerard, C.B., Squadron Commander and Officiating 2nd-in-Command, 1st Regiment, Central India Horse, is appointed to be Political Assistant at Goona, in addition to his other duties, with effect from the 25th January, 1886.

No. 271 *G.*—With the sanction of Her Majesty's Government, the Honorable the President in Council is pleased to recognize the appointment of Haji Hassan Kuli Khan, Moatemid-ul-Vezarch, as Consul-General for Persia at Bombay.

INTERNAL.

The 12th February, 1886.

No. 461*I.*—The services of Major-General J. Watson, V.C., C.B., Bombay Staff Corps, Resident of the 1st class and Agent to the Governor-General at Baroda, are replaced at the disposal of the Military Department, with effect from the 4th March, 1886.

W. J. CUNINGHAM,
for *Secretary to the Government of India.*

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE

MISCELLANEOUS.

Calcutta, the 10th February 1886.

No. 649.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

It has been determined to appoint a Committee for the purpose of examining expenditure, whether Imperial or Provincial, and reporting to the Government, within as brief a period as may be possible, what economies are therein practicable. It is desirable that the Committee should commence its labours so soon as its members can be conveniently brought together, and it is expected that early in the ensuing cold weather they will be able to submit their recommendations to the Government.

2. The question of expenditure has, within recent years, been on more than one occasion pressed upon the attention of the Government of India. On the one hand, it has been urged that since the commencement of the present decade, civil expenditure has very largely increased; on the other hand, the causes which have led to increase of expenditure have been fully explained by the Government of India in its communications with Her Majesty's Secretary of State. The documents relating to this matter will, in the course of their enquiry, be laid before the Committee; but the Committee will not fail to observe that, apart from the discussions which have hitherto arisen on the subject, the circumstances in which the Government now finds itself placed compel it to examine with renewed and anxious attention the possibilities of such an effective decrease in its expenditure as shall, in a sensible degree, contribute to relieve it of the financial embarrassments with which it is threatened. The time is opportune for such an enquiry. The Provincial contracts expire at the close of the ensuing financial year. The Government is engaged in the prosecution of a large scheme of public works, having for their object the protection of the country against famine or possible dangers upon its frontiers, for the rapid prosecution of which the utmost economy is required in other branches of the administration. The uncertainty which prevails regarding the future relative value of gold and silver compels the Government to contract, so far as is possible, expenditure which, in other circumstances, may have been desirable or necessary, but which at present it can no longer maintain.

3. The Committee, while turning their immediate attention to the revision of the arrangements now in force between the Imperial and the Provincial Governments, will extend their enquiries to all departments of the Government, whether Imperial or Provincial. They will find that the labours of the Military Commission have led to a series of recommendations, some of which have

been put into execution, while others await decision. Although it is not contemplated that they should travel over the ground which the Military Commission examined, they will not, on that account, decline to consider whether greater economy cannot be attained in connection with the working of the several branches of the military administration. They will review so much of the proposals for military economy as have been already approved by the Government of India, but have not hitherto been carried out, and will report their views as to the most suitable steps to be taken in order that effect should be given to such proposals. Similarly, the Committee will study the enquiries which have been made and the measures which have been adopted in recent years with a view to reform or to the introduction of greater economy into the several departments of the Government. It is not desired that the Committee should propose any material modification in arrangements which have in recent years been carried out after mature deliberation under the sanction of the Secretary of State, but they will be expected to pursue a similar line of enquiry so far as regards departments or branches of the administration with which the changes effected in late years have not definitely dealt, or in which the reforms hitherto effected may prove to have failed to secure the economy aimed at. Bearing in mind the heavy cost to which the Government of India is committed in regard to Imperial railways and military works, the expenditure, whether Provincial or Imperial, under other heads of the Public Works, must be scrutinised with especial care.

4. Finally, the Committee should examine thoroughly the subject of the home charges, and specially the report presented to the Government of India in 1884 by Colonel Conway-Gordon, R.E., and should work out and submit such recommendations in regard to economies as their examination may suggest to them. They will, at the same time, turn their attention to the division of the military charges between Her Majesty's Government and the Government of India, and will advise the Government of India whether the present distribution of these charges seems to call for revision, and if so, what are their practical recommendations on the subject.

5. The Government of India in the Financial Department will issue to the Committee the further instructions necessary for their guidance, the method to be pursued by them, and the procedure of enquiry, and will cause them to be furnished with all necessary information. The Committee will keep the Government of India in the Financial Department regularly informed of the progress of its enquiries, and will carry out its labours in close communication with that Department.

6. His Excellency the Governor General in Council is pleased to nominate the following gentlemen to be Members of the Committee:—

MR. C. A. ELLIOTT, C.S.I., LL.B., C.S., Chief Commissioner of Assam. } *President.*

HON'BLE MR. JUSTICE CUNNINGHAM.

HON'BLE DR. W. W. HUNTER, C.S.I., C.I.E., LL.D., C.S.

HON'BLE RAO BAHADUR MAHADEO GOVIND RANADE, M.A., LL.B.

MR. J. WESTLAND, C.S., Comptroller and Auditor General.

LIEUT. COL. A. J. FILGATE, R.E., Accountant General, Public Works Department.

MR. H. W. BLISS, C.S., Commissioner of Salt and Abkari Revenue, Madras Presidency.

MR. ROBERT HARDIE, Secretary and Treasurer, Bank of Bengal.

With the above-named General Members of the Committee His Excellency will be prepared to associate, on the recommendation of each Local Government or Administration, one or at most two Local Members, who will sit with the General Members when they visit the locality, and correspond with them at other times.

ORDER.—Ordered, that a copy of the above Resolution be communicated to all Departments of the Government of India; to all Local Governments and Administrations; to the Heads of Departments subordinate to the Department of Finance and Commerce; to the Comptroller and Auditor General, to all

Accountants General and Comptrollers; and to the President and to each Member of the Committee.

Ordered also, that the resolution be published in the *Gazette of India*, for general information.

LEAVE AND APPOINTMENTS.

The 9th February 1886.

No. 641.—Major R. V. Riddell, R.E., having been granted furlough out of India on private affairs for 273 days, and Major A. W. Baird, R.E., having been appointed to officiate for him, Major Riddell made over, and Major Baird received, charge of the office of Mint Master, Calcutta, after noon, on the 5th February 1886.

The 12th February 1886.

No. 688.—Mr. W. T. Piercy, having been posted as Assistant Accountant General, Bengal, received charge of that appointment, before noon, on the 1st February 1886.

D. BARBOUR,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 12th February, 1886.

APPOINTMENTS.

No. 85.—MILITARY ACCOUNT DEPARTMENT—

Major G. W. Sawyer, Military Accountant, 2nd class, 1st grade, to be Military Accountant, 1st class, 2nd grade;

Lieutenant-Colonel C. T. P. Luxmoore, Military Accountant, 2nd class, 2nd grade, to be Military Accountant, 2nd class, 1st grade;

Captain J. F. D. Fordyce, Military Accountant, 3rd class, to be Military Accountant, 2nd class, 2nd grade;

Captain G. B. Renny, Assistant Military Accountant, to be Military Accountant, 3rd class;

With effect from the 1st January. 1886, *vice* Colonel W. S. Hunt, Military Accountant, 1st class, 2nd grade, appointed Superintendent and Agent for Army Clothing, Madras.

No. 86.—NATIVE ARMY—

9th Bengal Cavalry.

The following direct appointment is made, with effect from the 17th October, 1885:—

Mahomed Mobaraz Khan, to be Jemadar.

11th Bengal Lancers.

No. 87.—The following direct appointment is made, with effect from the 17th November, 1885:—

Natthu Singh, to be Jemadar, on probation.

No. 88.—ORDNANCE DEPARTMENT—

The tenure of the appointment of Superintendent of Factories by Colonel I. Ketchen, R.A., is extended to the 12th August, 1886.

No. 89—PUNJAB FRONTIER FORCE—

2nd Punjab Infantry.

Lieutenant K. O. Burne, Scottish Rifles, a candidate for the Bengal S. C., to be Officiating Wing Officer, on probation, with effect from the 20th January, 1886.

No. 90.—SPECIAL—

Colonel G. C. Hodding, Madras S. C., Commandant, 4th Madras Infantry (Pioneers), to command the Indian Brigade at Suakin, with the rank of Brigadier-General, *vice* Brigadier-General E. G. Dixon, who resigns the command,—with effect from the date of joining.

No. 91.—STAFF CORPS—

Lieutenant John Ramsay, Cheshire Regiment Officiating Wing Officer, 29th Bengal Infantry is admitted to the Bengal Staff Corps from the 14th January, 1885, subject to the confirmation of the Secretary of State for India.

No. 92.—VOLUNTEER CORPS—

Calcutta Naval Artillery Volunteers—"A" Battery.

Mr. Owen Brochwel Griffiths, to be Sub-Lieutenant, *vice* Sub-Lieutenant C. E. Palmer, resigned.

FURLOUGH AND LEAVE.

No. 93.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel R. S. Robertson, Bengal S. C., Commandant, 4th Bengal Infantry, (m. c.) for 273 days, under rule XIV, clause I, of the regulations of 1868.

Lieutenant-Colonel H. W. Webster, Wing Commander and 2nd-in-Command, 30th Bengal Infantry, (m c) for 182 days, under rules IX and XV of the regulations of 1868.

Major G. Lamb, R.A., Commissary of Ordnance, 1st class, (u. p a.) for 182 days, under rule XI of the regulations of 1868.

Major H. C. Fox, R.E., Executive Engineer, 2nd grade, Public Works Department, Hyderabad, (p. a.) for one year and 121 days, under rule IX of the regulations of 1868.,

Captain F. T. N. Spratt, R.E., Executive Engineer, 2nd grade, Military Works Department, (p. a.) for 208 days, under rule IX of the regulations of 1868.

Captain C. E. Gubbins, Bengal S. C., Squadron Commander and 2nd-in-Command, 3rd Cavalry, Hyderabad Contingent, (p. a.) for

one year, under rule IX of the regulations of 1868

Surgeon-Major D. F. Keegan, M D., (p a) for one year, under rule IX of the regulations of 1868.

No. 94 —Major J. J. Kennedy, Madras S. C., Commandant, 2nd Infantry, Hyderabad Contingent, is granted leave in India, (p a) for 121 days, under rule XXV of the regulations of 1868.

No. 95.—Captain C. C. Ellis, R.E, has been granted an extension of furlough, (p a) for 183 days, by the Secretary of State for India.

PROMOTIONS.

No 96 —The following promotions are made, subject to Her Majesty's approval.—

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major Edmund Pipon Ommanney,—7th February, 1886.

Lieutenants to be Captains.—Dated 11th February, 1886.

Charles Chenevix Chenevix-Trench.

William Tomes Fairbrother.

John George Ramsay.

Andrew Pennell Williamson.

Frederick Augustus Blyth.

Claude Clifton St. Edmunds Lucas.

Christopher George Forbes Fagan.

Robert Baker Shawe.

Alfred Lloyd Barrett.

Francis Henry Rutherford Drummond.

No 97 — NATIVE ARMY—

19th Bengal Lancers.

Kote-Duffadar Abdul Majid to be Jemadar, *vice* Jemadar Khan Mahomed Khan, promoted,—

With effect from the 18th September, 1885.

No. 98 —ORDNANCE DEPARTMENT—

Sub-Conductor William McEntegart to be Conductor,

Store-Sergeant Stephen Penticoss to be Sub-Conductor, on probation;

With effect from 1st December, 1885, *vice* Conductor W. Baker, pensioned.

RESIGNATIONS.

No. 99.—Captain Arthur Thomas Banon, Bengal S. C., is permitted to resign the service, subject to Her Majesty's approval.

RETIREMENTS.

No 100.—Colonel Charles Vernon Jenkins, Bengal S. C, has been permitted to retire from the service, with effect from the 11th December, 1885, subject to Her Majesty's approval.

G. G. O. No. 50 of 1886 is cancelled.

MARINE DEPARTMENT.

DISMISSALS.

No. 5.—Mr. John Cowell, Assistant Engineer, Her Majesty's Indian Marine, is dismissed the service,—4th February, 1886.

G. G. O. No. 4 of 1886 is cancelled.

O R NEWMARCH, *Colonel,*
Offg Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION

Calcutta, the 12th February, 1886

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 30th January and the 12th February, 1886.

Corps.	Rank and Names	Date of Decease.	Place of Decease	Testate or Intestate	REMARKS.
Bengal Infantry . .	Colonel W Campbell . .	2nd February, 1886.	Calcutta.		

O R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 8th February 1886.

No. 30.—Mr. H. Lambert, Engineer-in-Chief, Bellary-Kistna State Railway, is granted furlough for four months, under Section 50 of the Civil Leave Code, with effect from 5th March 1886.

The 9th February 1886

No. 31.—Mr. R S. Strachey, Assistant Engineer, 1st Grade, North-Western Provinces and Oudh, is temporarily transferred to the Accounts Branch, in the temporary rank of Deputy Examiner, 2nd Grade, and is posted to the Office of the Examiner, Public Works Accounts, Bengal.

No. 32.—Mr. H. Rigg, Executive Engineer, 1st grade, State Railways, is temporarily promoted to class I, grade 3, Superior Revenue Establishment of State Railways, while acting as Engineer-in-Chief and Manager, Burma State Railway, with effect from the 5th January 1886, and until further orders, during the absence of Mr. H. M. Mathews.

The 11th February 1886.

No. 33.—Mr. F. L. Brown, Examiner of Accounts, Burma State Railway, officiated as Engineer-in-Chief and Manager of that line, in addition to his own duties, during the absence of Mr. H M. Mathews, on special duty, from the 20th December 1885 up to the 5th January 1886, both dates inclusive.

No. 34.—The Governor-General in Council is pleased to order the following promotions and reversions among the Executive and Assistant Engineers attached to State Railways, with effect from the dates specified :—

Name.	From	To	With effect from.	Nature of promotion.
Barrow, W. D.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	2nd March 1885	Permanent.
Cowie, Lieutenant C. H., R.E.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	8th May 1885	Permanent.
Knox, H. C.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade	14th May 1885	Permanent.
Parry, J. W.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	14th May 1885	Temporary.
Parry, J. W.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	8th June 1885.	
Parry, J. W.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	20th June 1885	Temporary.
Bennett, H. W.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	11th July 1885	Temporary.
Macdonald, A. R.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	11th July 1885	Temporary.
Tait, J.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade	11th August 1885	Permanent.
Hogan, J. L. P.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	11th August 1885	Sub. *pro tem.*
Cowper, G.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade	11th August 1885	Permanent.
Campbell, R. L.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	11th August 1885	Temporary.
Macdonald, A. R.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	15th August 1885	
Butcher, L. H.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	25th August 1885	Permanent.
Boydell, J. E. N.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	13th September 1885.	Temporary.
Bennett, H. W.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	17th September 1885.	
Savielle, G. A.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	1st October 1885	Temporary.
Stone, E. H.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade	6th October 1885	Permanent.
White, Captain W. H., R.E.	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	6th October 1885	Sub. *pro tem.*
Wynne, T. R.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade	6th October 1885	Permanent.
Shadbolt, E. I.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade	6th October 1885	Permanent.
Harington, H. S.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	6th October 1885	Sub. *pro tem.*
Michell, T.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	6th October 1885	Sub. *pro tem.*
Anderson, G. A.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade	6th October 1885	Permanent.
Constable, Captain W. V., R.E.	Executive Engineer, 4th grade, temporary rank.	Executive Engineer, 4th grade	6th October 1885	Sub. *pro tem.*
Denne, R. T.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	6th October 1885	Temporary.
Burt, H. P.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	24th October 1885.	
Parry, J. W.	Executive Engineeer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	29th October 1885.	
d'Broe, V. E.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	1st November 1885	Temporary.
Babu Mal	Executive Engineer, 4rh grade, temporary rank.	Assistant Engineer, 1st grade	6th November 1885	
Talbot, H. S.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	8th November 1885	
Gabbett, J. E.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	13th November 1885.	Temporary.
Talbot, H. S.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	16th December 1885.	Temporary.
Miles, T. W. (Supernumerary	Executive Engineer, 1st grade, sub. *pro tem.*	Executive Engineer, 1st grade	31st December 1885.	Permanent.
Sedgwick, Major W., R.E.	Executive Engineer, 1st grade, sub. *pro tem.*	Executive Engineer, 1st grade	31st December 1885.	Permanent.
Taylor, W. B.	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	31st December 1885.	Sub. *pro tem.*
Spring, F. J. E.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade	31st December 1885.	Permanent.
Hodges, R. N.	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	31st December 1885.	Sub. *pro tem.*
Allen, W. G.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade	31st December 1885.	Permanent.
Moyle, G.	Executive Engineer, 4th grade	Executive Engineer, 3rd grade	31st December 1885.	Sub. *pro tem.*
Boydell, J. E. N.	Executive Engineer, 4th grade, temporary rank.	Executive Engineer, 4th grade	31st December 1885.	Permanent.
Talbot, H. S.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade	31st December 1885.	
Moore, E. J.	Executive Engineer, 2nd grade	Executive Engineer, 1st grade	1st January 1886	Sub. *pro tem.*
Cole, W. H.	Assistant Engineer, 1st grade	Executive Engineer, 4th grade	1st January 1886	Sub. *pro tem.*

The 12th February 1886.

No. 35.—Mr. W. H. Parker, Superintending Engineer, 1st Class, State Railways, officiated as Chief Engineer and Joint Secretary to the Government of Bengal in the Public Works Department, Railway Branch during the absence of Colonel S. T. Trevor, R.E., on privilege leave.

No. 36.—Mr. G. W. Winckler, Executive Engineer, 4th grade, is, on return from furlough, posted to Assam.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 13, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

	R	a.	p.
Subscription for *Gazette* and Supplement per annum	15	0	0
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Subscription for Supplement only .	6	0	0
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For a single copy of the *Gazette* .	0	8	0
For a single copy of the Supplement	0	4	0

Postage on single copies varies according to weight.

Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Calcutta, the 29th January 1886.

No. 3.—The undermentioned Assistant Surgeons of the Imperial Establishment are transferred to the Bengal Provincial Establishment to fill vacancies:—

Nilratan Adhikari.
Gopal Chundra Mukhopadhyay.
Surendra Nath Neogi, M.B.
Upendra Narayan Roy, M.B.
Atul Chandra Basu, M.B.

B. SIMPSON, M.D.,
Surgeon-General with the Govt. of India.

AGENT TO THE GOVERNOR GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 4th February 1886.

No. 213 *G.*—Lieutenant C. H. Dawson assumed charge of the duties of Adjutant of the Erinpura Irregular Force, on the forenoon of the 24th of January 1886.

The 6th February 1886.

No. 242 *G.*—First Class Hospital Assistant Abdoollah Khan, Jail Hospital, Ajmere, is

granted fifteen days' privilege leave, with effect from 21st January 1886.

By Order,

E. G. COLVIN,

for *1st Asst. Agent to the Govr. Genl., Rajputana.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 5th February 1886.

No. 108-96 *III.*—With reference to this Office Notification No. 1286-96 III., dated 18th December 1885, Colonel F. W. Boileau resumed charge of the Office of Cantonment Magistrate, Deoli, from Lieutenant J. A. Bell, on the forenoon of the 25th January 1886.

By Order,

E. G. COLVIN,

for *1st Asst. to the Agent to the Govr. Genl.*

RESIDENT IN MYSORE.

NOTIFICATION.

Camp Mercara, the 3rd February 1886.

No. 237.—Under the provisions of Section 14 of the Code of Criminal Procedure (Act X of 1882), Mr. Abdul Rahman, a Magistrate of the 2nd Class in the Civil and Military Station of Bangalore, is appointed to be a Special Magistrate of the 1st Class, for the disposal of criminal case No. 1612 of 1885 (Papagadu Annia Chatty and Gangadhara Chatty) on the file of the 2nd Magistrate's Court in the said station.

By Order,

J. H. NEWILL, *Major,*

Assistant to the Resident.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.—ESTABLISHMENT.

Calcutta, the 11th February 1886.

No. 7.—Mr. J. C. Ledger, Executive Engineer, 1st Grade, is granted furlough for one year and nine months, with the usual subsidiary leave, with effect from such date as he may avail himself of the same.

The 12th February 1886.

No. 8.—Mr. E. F. Gordon, Executive Engineer, 4th grade (temporary rank), is granted furlough for one year, with the usual subsidiary leave, with effect from such date as he may be permitted to avail himself of the same.

No. 9.—Mr. F. G. Brook-Fox, Executive Engineer, 3rd grade, is granted leave on medical certificate for 12 months, with the usual subsidiary leave, with effect from such date as he may be allowed to avail himself of the same.

F. S. STANTON, *Colonel, R.E.,*

Director General of Railways.

Report of a Deserter or Absentee without leave from the Depôt, 2nd Battalion, Liverpool Regiment of Infantry, dated at Fort William, this 6th day of February 1886.

Number, Rank, and Name, No. L'pool.—1290, Private James Archibald McDonald.
Age,—19 years 6 months.
Size,—5 feet 9½ inches.
Colour of—
Complexion, fair; Hair, light brown; Eyes, grey.
Date of Desertion or Absence,—1st February 1886
Place of Desertion or Absence,—Fort William.
Date of Enlistment,—6th July 1885.
At what Place Enlisted,—Fort William.
Parish and County in which Born,—River John, Pictou, Nova Scotia.
Place of residence for last 12 months before enlistment,—Not known.
Marks,—Right arm, rose and flag in tattoo. Left arm, heart, A. McD. in tattoo, bracelet and anchor on back wrist and hand in tattoo. Scar across just above right nipple.
Trade,—Seaman.
Coat or Jacket,— } Regimentals.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—Not off furlough.
Under 1 year's service.

C. M. H. NEWINGTON, *Major,*

Comdg. Depôt, 2nd Battn., Liverpool Regt.

Report of a Deserter from the Queen's Regiment of Infantry, dated at Dum-Dum, this 10th day of February 1886.

Number, Rank, and Name, No. W. Surrey—19, Private William Hall.
Age,—23 years 6 months.
Size,—5 feet 5 inches.
Colour of—
Complexion, dark; Hair, brown; Eyes, grey.
Date of Desertion,—7th February 1886.
Place of Desertion,—Dum-Dum.
Date of Enlistment,—2nd September 1881.
At what Place Enlisted,—Croydon.
Parish and County in which Born,—St. Andrews, Newcastle-on-Tyne, Northumberland.
Marks,—Tattoo anchors on left arm, and back of hand, &c. Contraction of terminal phalanx of right forefinger. Scar on left forearm.
Trade,—Slater.
Coat or Jacket,—Tunic.
Waistcoat,—
Breeches or Trowsers,—Regimental.
REMARKS,—Was on pass to Calcutta till 12 midnight, 7th February 1886.
Under 5 years' service.

C. BODDAM, *Captain,*

Comdg. Detachment, The Queen's Regt.

Report of a Deserter from the 3rd Regiment of Dragoon Guards, dated at Muttra, this 7th day of February 1886.

Number, Rank, and Name, —No. 2357, Private John Robinson.
Age,—24 years 5 months.
Size,—5 feet 10 inches.
Colour of—
Complexion, fair; Hair, light; Eyes, grey.
Date of Desertion,—3rd February 1886.
Place of Desertion,—Muttra.
Date of Enlistment,—21st May 1884.
At what Place Enlisted,—Barnsley, Yorks.
Parish and County in which Born,—Birmingham, Warwick.
Marks,—Scar on left cheek bone, scar on right of lower jaw. Slightly pok-pitted.
Trade,—Plane-maker.
Coat or Jacket,— } Supposed Regimentals.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—
Under 1 year's service.

J. DAVISON, *Lieut.-Colonel,*

Comdg. 3rd Regt. of Dragoon Guards.

Statement of Government Promissory Notes enfaced for payment of Interest in London under deduction of amount re-transferred from India, and outstanding in the Books of the Bank of Bengal on the 31st January 1886.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	Total.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	Total.			
Balance of 15th January 1886 .	54,100	13,72,587	27,53,000	2,19,99,000	91,51,100	2,54,57,000	2,31,78,600	8,39,11,287	44,19,000	78,16,900	9,54,36,900	10,76,72,800	1,23,000	32,200	19,17,93,387
Stock transferred to London .	...	...	...	...	...	50,000	...	50,000	...	...	...	...	...	...	50,000
Add—															
Amount enfaced at Madras between 16th and 31st January 1886 . .	...	...	600	...	...	...	...	600	...	...	5,000	5,000	...	...	5,600
Amount enfaced at Bombay between 16th and 31st January 1886 . .	...	...	1,000	1,38,100	500	3,81,400	40,000	5,61,000	...	500	2,000	2,500	...	...	5,63,500
Amount enfaced at Calcutta between 16th and 31st January 1886 . .	...	...	...	72,500	...	1,36,200	5,000	2,13,700	...	...	1,16,600	1,16,600	...	...	3,30,300
	54,100	13,72,587	27,54,600	2,22,09,600	91,51,600	2,60,24,600	2,32,23,600	8,47,36,587	44,19,000	78,17,400	9,55,60,500	10,77,96,900	1,23,000	32,200	19,27,42,787
Deduct—															
Amount written off in the London Registers . .	...	...	12,000	37,500	8,500	2,06,200	19,600	2,83,800	...	16,500	4,68,500	4,85,000	.	...	7,68,800
Balance on 31st January 1886	54,100	13,72,587	27,42,600	2,21,72,100	91,43,100	2,58,18,400	2,32,04,000	8,44,52,787	44,19,000	78,00,900	9,50,92,000	10,73,11,900	1,23,000	32,200	19,19,73,987

NOTE.—From 9th June 1867 to 30th Nov. 1885 enfaced from India 5,172 lakhs, re-transferred from London 4,603 lakhs.
" 1st Dec. 1885 to 15th Dec. " " " 6 " " " 9 "
" 16th " " to 31st " " " " 1 " " " 6 "
" 1st Jan. 1886 to 15th Jan. 1886 " " 1 " " " 2 "
" 16th " " to 31st " " " " 9 " " " 7 "

5,189 lakhs. 4,627 lakhs.
4,627 "

Balance against India . 562 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 2nd February 1886.

R. HARDIE,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 6th February 1886.

LIABILITIES.				R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				41,56,764	15	0
Public Deposits at Head Office	R. 66,72,859	a 4	p. 6	1,93,23,504	4	10
Public Deposits at Branches	1,26,50,645	0	4			
Other Deposits at Head Office and Branches				3,63,78,318	9	2
Bank Post Bills, &c.				5,81,734	2	11
Sundries				12,99,548	3	4
RUPEES				8,17,39,870	3	3

ASSETS.				R	a.	p.
Government Securities				59,22,511	4	0
Other authorized Investments				44,86,992	8	0
Loans on Government and other authorized Securities				91,94,878	11	5
Accounts of Credit on Government and other authorized Securities				98,78,191	6	0
Bills discounted and purchased				2,12,15,996	12	1
Balances with other Banks				6,35,222	3	0
Bullion				2,565	9	10
Dead Stock				11,34,899	4	11
Stamps				9,041	5	6
Sundries				8,61,705	5	7
				5,33,42,004	6	4
Cash and Currency Notes at Head Office	R 95,79,147	a 4	p. 4	2,83,97,865	12	11
Cash and Currency Notes at Branches	1,88,18,718	8	7			
RUPEES				8,17,39,870	3	3

By order of the Directors,

BANK OF BENGAL,
Calcutta, 11th February 1886.

J. GORDON,
Chief Acctt. & Dy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.

Percentage 49·3.

Statement of Silver Balance in the Calcutta Mint for the week ending 10th February 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 3rd February 1886	1,21,048	
Value of Government silver in the Mint on the same date	15,91,654	17,12,702
ADD—		
Silver received by the Mint during the week on account of the Currency Department	4,760	
Ditto ditto Government	...	4,760
		17,17,462
DEDUCT—		
New coin paid to Reserve Treasury during the week	8,00,000	
Petty items issued for miscellaneous purposes	...	8,00,000
Balance on the evening of the 10th February 1886	...	9,17,462
The Balance comprises—		
Silver held on account of the Currency Department	1,25,808	
Ditto ditto Government	7,91,654	9,17,462
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	2,481	
Ditto ditto Government	...	2,481

A. W. BAIRD, *Major, R.E.,*
Offg. Master of the Mint.

CALCUTTA MINT,
The 11th February 1886.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
32	E 19—94351*	50	Waris Ali, watch and clock maker, Umballa.
	„ —31212†	50	

* Belonging to Agency No. 2, Simla.

† Belonging to Agency No. 3, Umballa.

LAHORE,
The 6th February 1886.

WILLIAM H. DOBBIE,
for *Deputy Commissioner of Currency.*

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
		R	
52	B 84—60527	100	Tekkatta Kumaran Nayar, Calicut.

FORT ST. GEORGE,
The 1st February 1886.

H. S. GROVES,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

NOTICE.

SALE OF GOVERNMENT STEEL AND IRON.

I. Sealed tenders will be received by the Commissary of Ordnance in charge Arsenal, Madras, up to 10th March 1886, for purchase from the Arsenal of the undermentioned articles (more or less) in whole or in part.

II. The tenders should be in duplicate, and in English, and should specify in words as well as in figures the rate at which the article named in them will be taken.

III. Tenders should be accompanied by a deposit of R10 per cent. in Bank receipt as earnest money, which deposit will be returned on rejection of the tenders.

IV. Tenders not complying with these conditions will be rejected.

V. The approval or rejection of tenders rests with the Inspector-General of Ordnance, who reserves to himself the right of rejecting any tender without explanation, or any items in a tender the rates of which are not approved.

VI. Tenders will be opened at this office at 12 o'clock on 11th March 1886.

Description of articles.	Quantity.		
Iron, wrought, angle 2 × 5/8 . . cwt.	21	1	7
" " " 2 1/2 × 3/8 . . "	13	0	0
" " bolt or round 3 1/2 . . "	49	3	11
" " " " 2 3/4 . . "	9	0	0
" " " " 6 . . "	46	0	0
" " " " 1 7/8 . . "	117	0	0
" " " " 1 3/4 . . "	231	0	0
" " " " 1 5/8 . . "	112	0	0
" " " " 1 3/8 . . "	428	0	0
" " " " 4 . . "	42	0	21
" " " " 5 . . "	12	2	14
" " flat 9 × 3/8 . . . "	1	0	20
" " " 8 × 2 1/2 . . . "	129	3	21
" " " 8 × 2 . . . "	257	3	23
" " " 7 1/4 × 1 5/8 . . . "	48	1	21
" " " 7 × 1 1/4 . . . "	73	1	3
" " " 7 × 3/4 . . . "	8	0	14
" " " 6 7/8 × 1 3/8 . . . "	95	1	19
" " " 6 1/2 × 2 . . . "	138	3	2
" " " 6 3/8 × 1 1/4 . . . "	2	1	11
" " " 6 1/4 × 1 1/2 . . . "	10	1	25
" " " 6 1/4 × 1 1/4 . . . "	4	2	0
" " " 6 1/2 × 5/8 . . . "	1	3	7
" " " 6 1/8 × 1/2 . . . "	31	2	23
" " " 6 × 1/2 . . . "	85	0	0
" " " 5 7/8 × 5/8 . . . "	2	0	7
" " " 5 1/2 × 3/4 . . . "	30	1	7
" " " 5 1/2 × 1/2 . . . "	37	2	14
" " " 5 1/4 × 1/4 . . . "	68	3	24
" " " 5 × 2 1/4 . . . "	90	3	26
" " " 5 × 1 1/8 . . . "	63	2	8
" " " 5 × 1/4 . . . "	9	0	0
" " " 4 7/8 × 1 1/8 . . . "	0	3	18
" " " 4 1/2 × 3/4 . . . "	26	0	0
" " " 4 1/4 × 1 1/8 . . . "	103	1	20
" " " 4 3/8 × 3/4 . . . "	26	1	24
" " " 4 1/4 × 1 1/8 . . . "	41	0	17
" " " 4 1/8 × 1 1/8 . . . "	96	0	26
" " " 4 × 1 1/8 . . . "	118	2	13
" " " 3 7/8 × 1 . . . "	44	1	14
" " " 3 1/2 × 3/4 . . . "	80	0	0
" " " 3 1/2 × 1/2 . . . "	31	0	0
" " " 3 3/8 × 5/8 . . . "	138	3	20
" " " 3 3/8 × 1/2 . . . "	74	1	27
" " " 3 1/4 × 1/8 . . . "	244	2	17
" " " 3 × 3/8 . . . "	6	2	18
" " " 2 3/4 × 5/8 . . . "	21	3	22
" " " 2 1/2 × 3/8 . . . "	93	0	0
" " " 2 1/2 × 1 . . . "	28	2	21
" " " 2 1/8 × 1/2 . . . "	7	0	0
" " " 2 × 5/8 . . . "	43	0	0
" " " 1 7/8 × 3/8 . . . "	13	3	27
" " " 1 3/4 × 5/8 . . . "	8	1	25
Iron, wrought, flat 1 5/8 × 3/8 . . . cwt.	4	1	14
" " " 1 1/2 × 5/8 . . . "	16	0	0
" " " 1 3/8 × 7 7/16 . . . "	18	3	0
" " hoop 1 1/2 × 1 . . . "	5	0	27
" " square B. B. 6 . . . "	455	0	0
" " " 4 1/2 . . . . "	244	0	0
" " " 4 1/4 . . . . "	304	0	0
" " " 4 . . . . "	265	0	0
" " " 3 3/4 . . . . "	127	3	13
" " " 3 5/8 . . . . "	22	0	14
" " " 3 1/2 . . . . "	831	0	18
" " " 3 1/4 . . . . "	2,156	2	0
" " " 3 1/8 . . . . "	74	0	20
" " " 2 7/8 . . . . "	38	1	1
" " " B. B. 2 1/2 . . . "	122	1	18
" " " " 2 1/4 . . . "	136	0	0
" " " " 1 3/4 . . . "	13	1	6
" " " " 1 1/2 . . . "	9	0	14
" " T 3" to 2 1/2" . . . "	127	1	24
" Europe, plate 12 × 7/16 . . . "	4	3	4
" " " 10 × 3/8 . . . "	32	1	26
" " " 10 × 1/8 . . . "	11	0	23
" " " 9 × 1/4 . . . "	52	0	25
" " " 7 1/2 × 3/8 . . . "	0	2	0
" " " 7 1/2 × 9/16 . . . "	190	1	24
" " " 7 × 1/2 . . . "	19	2	4
" " " 7 × 9/16 . . . "	156	2	21
" " " 6 1/2 × 9/16 . . . "	29	3	0
" " " 6 × 1/4 . . . "	11	3	7
" " " 5 1/2 × 9/16 . . . "	45	0	5
" " " 5 1/4 × 3/8 . . . "	4	3	2
" " " 4 1/2 × 9/16 . . . "	39	0	1
" " " 4 1/2 × 3/8 . . . "	30	0	13
" " " 4 1/2 × 1/4 . . . "	9	3	10
" " " 4 × 3/16 . . . "	29	1	13
" " " 4 × 1/4 . . . "	81	1	0
" " " 3 1/2 × 9/16 . . . "	9	3	25
" " " 3 1/2 × 3/8 . . . "	48	0	23
" " " 3 × 3/16 . . . "	8	2	21
" " " 3 1/2 × 1/4 . . . "	26	0	2
" sheet 7 1/2 × 3 1/2 × 9/16 . . . "	223	3	18
" " 6 × 4 × 1/2 . . . "	3	2	23
" " 6 × 2 × 3/8 . . . "	16	1	18
" " 6 × 2 × 1/4 . . . "	5	1	5
" " 6 × 1 1/2 × 3/8 . . . "	9	3	24
" " 5 1/4 × 3 1/2 × 9/16 . . . "	21	2	18
" " 4 × 2 1/2 × 3/16 . . . "	78	2	7
" " 4 × 2 1/2 × 3/8 . . . "	313	3	0
" " 4 × 2 1/2 × 1/16 . . . "	8	1	20
" " 4 × 2 × 9/16 . . . "	17	1	0
" Europe, sheet 4 × 2 × 3/8 . . . "	384	0	8
" " " 3 1/2 × 3 1/2 × 3/8 . . . "	33	0	4
" wrought, triangular, solid 1 1/4 . . "	2	3	15
" Europe, bar 2 × 1/8 . . . . "	252	0	3
" " " 1 1/2 × 1/8 . . . . "	234	1	15
Steel, blister, flat 3 1/2 × 3/4 . . . . "	5	2	6
" " " 3 3/8 × 3/8 . . . . "	0	2	5
" " " 3 1/4 × 3/4 . . . . "	26	3	13
" " " 3 1/4 × 5/8 . . . . "	2	3	7
" " " 1 7/8 × 5/8 . . . . "	42	2	13
" " " 3 × 1/2 . . . . "	10	0	0
" " " 2 5/8 × 1/2 . . . . "	1	0	24
" " " 2 1/2 × 2 . . . . "	1	2	27
" " " 2 1/2 × 3/4 . . . . "	7	3	3
" " " 2 1/2 × 5/8 . . . . "	23	2	19
" " " 2 1/2 × 1/2 . . . . "	20	0	0
" " " 3 × 3/8 . . . . "	14	1	8
" " " 2 3/4 × 5/8 . . . . "	0	3	20
" " " 2 3/4 × 3/4 . . . . "	0	0	18
" " " 1 × 1/2 . . . . "	9	0	0
" " " 2 × 3/8 . . . . "	0	2	10
" " square 2 7/8 . . . . "	0	3	18
" " " 2 3/4 . . . . "	5	0	23
" " " 2 5/8 . . . . "	3	3	24
" " " 2 1/4 . . . . "	3	0	26
" " " 2 " . . . . "	1	1	18
" " " 3 " . . . . "	3	3	19
" " " 1 5/8 " . . . . "	0	0	14
" " " 1 1/2 " . . . . "	0	0	17
" cast bolt or round 3 . . . . "	10	3	10
" " " " 2 . . . . "	12	3	26
" " " " 1 1/2 . . . . "	6	2	13
" " " " 5 . . . . "	4	3	9
" " flat 3 1/2 × 3/4 . . . . "	4	0	10
" " " 3 1/4 × 5/8 . . . . "	1	3	7
" " " 3 × 1/2 . . . . "	26	3	13
" " " 3 × 3/8 . . . . "	27	1	7

Description of articles.		Quantity.		
Steel, cast, flat $1 \times \frac{3}{8}$	cwt.	6	0	0
" " " $2 \times \frac{1}{8}$	"	0	0	24
" " " $3\frac{1}{2} \times \frac{3}{8}$	"	0	2	26
" shear, flat $3\frac{3}{4} \times \frac{1}{8}$	"	1	1	18
" " " $3\frac{1}{2} \times \frac{7}{16}$	"	3	1	19
" " " $3\frac{1}{2} \times \frac{3}{4}$	"	5	0	14
" " " $3\frac{1}{2} \times \frac{5}{8}$	"	3	1	18
" " " $3\frac{1}{4} \times \frac{3}{4}$	"	5	2	0
" " " $3\frac{1}{4} \times \frac{1}{2}$	"	19	1	21
" " " $3\frac{1}{4} \times \frac{1}{4}$	"	7	2	1
" " " $3 \times \frac{5}{8}$	"	11	2	23
" " " $3 \times \frac{1}{2}$	"	48	3	12
" " " $3 \times \frac{3}{8}$	"	73	0	0
" " " $3 \times \frac{1}{4}$	"	46	3	12
" " " $2\frac{7}{8} \times \frac{5}{8}$	"	5	0	8
" " " $2 \times \frac{3}{4}$	"	5	3	21
" " " $2 \times \frac{3}{8}$	"	192	0	2
" " " $1\frac{3}{4} \times \frac{3}{4}$	"	247	3	0
" " " $1\frac{1}{2} \times \frac{1}{2}$	"	10	3	2
" " " $2 \times \frac{5}{8}$	"	7	2	19
" " " $1\frac{1}{2} \times \frac{3}{8}$	"	7	3	18
" " " $1 \times \frac{1}{2}$	"	170	0	0
" " " $1 \times \frac{3}{8}$	"	200	0	19
" " " $1 \times \frac{1}{4}$	"	185	0	0
" " " $\frac{3}{4} \times \frac{1}{4}$	"	5	0	0
" " " $\frac{3}{4} \times \frac{3}{8}$	"	8	1	16
" " " $2\frac{1}{2} \times \frac{1}{2}$	"	33	1	26
" " " $2\frac{1}{4} \times \frac{3}{4}$	"	45	2	8
" " " $2\frac{5}{8} \times \frac{1}{2}$	"	0	3	6
" " " $2\frac{1}{2} \times \frac{5}{8}$	"	0	1	5
" " " $2\frac{1}{4} \times \frac{1}{4}$	"	0	1	6
" " " $2\frac{1}{4} \times \frac{1}{2}$	"	7	1	9
" " " $2\frac{1}{4} \times \frac{3}{8}$	"	8	0	24
" " " $1 \times \frac{3}{8}$	"	56	0	11
" " " $2\frac{1}{4} \times \frac{3}{8}$	"	4	3	5
" cast, square $4\frac{1}{2}$	"	1	0	23
" " " $3\frac{1}{2}$	"	12	1	20
" " octagonal $1\frac{1}{4}$	"	5	0	26
" shear, square $3\frac{1}{2}$	"	1	3	11
" " " $2\frac{1}{4}$	"	1	0	16
" " " 2	"	8	1	9
" " " $1\frac{3}{4}$	"	3	1	9
" " " $\frac{3}{4}$	"	13	1	17
" " " $\frac{5}{8}$	"	4	1	26
" " " $\frac{7}{8}$	"	10	3	5
" " " 1	"	1	1	12
" " " $1\frac{1}{2}$	"	0	2	8
" " " $\frac{3}{8}$	"	7	0	1
" double, square $1\frac{3}{4}$	"	22	1	3
" " " $1\frac{1}{2}$	"	22	3	3

VII. In the case of an accepted tender, the tenderer must be prepared to pay the value of the quantity tendered for and remove the article within a time specified by him in his tender.

VIII. In the event of the party whose tender is accepted failing to take it up, his earnest money will be forfeited.

IX. Parties tendering are particularly requested to give their address in full.

F. MORTIMER, *Lieut.-Col., R.A.,*
Commissary of Ordnance in Charge.

ARSENAL, MADRAS,
3rd February 1886.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 19th January 1886.

STOPPAGE OF SALE OF BRITISH POSTAL ORDERS FOR PAYMENT AT GIBRALTAR.

Intimation having been received from the British Postal authorities that the Gibraltar Post Office has ceased, with effect from 1st January, 1886, to be under the control of Her Majesty's Postmaster General, and is, therefore, no longer legally empowered to cash British postal orders issued in India, notice is hereby given that British postal orders will not in future be sold at Indian Post Offices for payment at Gibraltar.

F. R. HOGG,
Director General of the Post Office of India.

Unclaimed letters held in the Calcutta General Post Office on 9th February 1886.

Baillie, Mrs. P. W.
Burton, J.
Carter, Mrs. K.
Casperez, A. A.
Cubitt, W. M.
Ellis, W. J.
Fanshawe, C. W.
Jackson, Geo J.
Leach, F.
Mallet, Robert T.
Tilbury, Mrs. M.

Letters marked "Care of Post Office."

A. B.
A. S. 27.
Adams, T.
Allson, Mr.
Anlacke, L. A. C.
Atkinson, Mrs. T.
Atkinson, Thos.
Baert, Rev. H.
Baggs, H. W.
Bailey, Mon. Frank.
Barclay, J. J. T.
Barnett, Mrs. E.
Baron of Brenner.
Bateman, S. H.
Bennett, J. B.
Blaker, Mr.
Bogle, Miss.
Bose, P. N.
Brown, Rev. J. J.
Burke, Master W. T.
Cartland, Mrs. F.
Carpenter, A.
Catter, A.
Chelton, H.
Clark, James.
Coleman, R. J.
Crawford, J.
Cumming, Mrs. A.
"Dec."
Derham, Henry.
Dodd, C. B. N.
Donovan, J.
Dwarris, J. H.
E.
E. M. K., Miss.
Easton, Percy H.
Ellesland, A. S.
Ellis, Mrs. Jas.
Fez, Lt Col.
Fishe, Mrs.
Fielss, Otto.
Flinsch, Ferdinand.
Franklin, R. O.
Freise, C.
G P. O.
Gilmour, Capt. D. C.
Goldberg, H
Gordon, George.
Gusture, Esq.
Hasard, Mrs.
Heath, Mrs.
Heins, Mr. G.
Henderson, Jas.
Henstrom, E. W.
Hewitt, W. R.
His Highness Maharajah of Hutwa.
Hooke, Miss A.
Hughes, Capt.
Inman, Capt. C.
Irvine, Esq.
Jefferson, J. J. D.
K P M.
Kirkbride, J.
Lloyd, E T
Lowe, Mrs.
MacDougall, D.
Mason, F. S.
Mattin, Mrs.
May, J. A.
"Midas."
Mieg, Chas. Mansbendil.
Murdock, Mrs.
Neil, D. M.
Newham, A. W.
Noel, L A.
Norris H.
Norville, Mrs. L.
Page, George.
Palmer, Col A. P.
Parker, Mrs A. H.
Patton, Capt. A. L.
Phillips, W. G. St. V.
Phillips, Henry.
Piercy, W. T.
Pike, H. R.
Pyle, Mrs. C. I.
Reece, Mrs. Annie.
Remington, F.
Roberts, J. R.
Robinson, E. A.
Robinson, Miss C.
Robinson, W.
S. M.
Schmid, Otto.
Scott, C. E. C.
Simpson, Percy.
Singleton, C. W.
Smart, Mrs. R. B.
Smith, Mrs F. E.
Smith, J. M.
Speer, A. E.
Stainton, C
Stanislaus, Walter.
Straw, Mrs R.
Sternbergh, A.
Storey, A.
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Symons, W. S.
Talbot, Mrs. H. B.
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Transche, Herm. J. Von.
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Uren, Capt. T.
Vinall, J. N.
Voh, Mrs.
Volpi Beaucourt, et.
Walker, G. A.
Walker, P. C.
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Webster, I. E.
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Registered Letters.

Baron Joakim of Brenner.
Cesare, Mon. F.
Fliess, Otto.
Godfrey, J. B.
Harris, Ashley.
Nilson, Mrs.
Sternbergh, M.
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Unclaimed Letters held in the Barrackpore Post Office on the 8th February 1886.

Bayn, H. T.
Bennett, G. A. T.
Chatterjee, Chandichurn.
Coleman, W. B. J. S.
Cook, A.
Hart, H.
Hunter, A. S., Col.
Maddock, W.
Ormond, Henry.
Riddell, Capt.
Shaik Dall.
Sheppherdson, J.
Sutton and Ramsay.

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Presidency Postmaster, Calcutta.

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	1886.	
Madras and Ceylon	20th Feb.	P. & O. Str. *Rohilla.*
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Foreign Mails *vid* Bombay	16th "	From Bombay.*
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Rangoon and Moulmein	17th "	Str. *Purulia.*†
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اور عوام‌الناس بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس ٹين كا پانچ روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا دس روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا بيس روپيه '

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 13, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Abstract Statement of Receipts and Disbursements of the Uncovenanted Service Family Pension Fund for the Fourth Quarter ending 30th April 1885, compared with the corresponding quarter of the year 1884.

PARTICULARS.	For the 4th quarter ending 30th April 1885	For the 4th quarter ending 30th April 1884	Increase.	Decrease.
	Rs. A. P.	Rs A P	Rs. A P	Rs A P.
Balance at credit of the Fund on the Government books at the end of the previous quarter	87,96,903 14 8	83,31,027 9 0	4,65,876 5 8	.....
ADD RECEIPTS—				
Subscriptions from February to April in the Widows' Fund ..	1,21,583 2 1	1,18,870 7 3	2,712 10 10	.....
Ditto ditto Child's Fund .	80,614 2 10	79,116 7 9	1,497 11 1	.. ..
Entrance fees, &c, ditto	600 5 3	520 2 0	130 3 3	.. .
Divisible surplus transferred to debit of subscribers	171 12 0	73 8 0	98 4 0	. ..
Amount of fines imposed under Rule 40A	.....	1,493 5 1	...	1,493 5 1
Amount of pension received with interest from Government of India for sums advanced to widows and orphans who came upon the fund during the Mutiny of 1857 . .	2,961 2 0	2,961 2 0	. ..	.. ...
Amount of interest received from Government of India for the year ending 31st March 1885	5 19,806 6 7	5 01,933 6 1	17,873 0 6	
Total Receipts ..	7,25,786 14 9	7,04 968 6 2	a)22,311 13 8	1,493 5 1
Grand Total ..	95,22,690 13 5	90,35,995 15 2	(b)4,88,188 3 4	1 493 5 1
DEDUCT PAYMENTS—				
Pensions paid to incumbents in the Widows' Fund	86 822 14 7	83,308 10 7	3,514 4 0	.. ...
Ditto ditto Children's Fund	59 894 3 6	56 218 13 9	3,675 5 9	
Establishment including office-rent and contingencies	8,516 15 4	9,903 6 9	.	1 386 7 5
Loss in exchange on remittances to England	12,128 0 2	15,614 2 7	..	3,486 2 5
Amount of fines written back	146 3 11	..	146 3 11	.
Total Payments ..	1,67,508 5 6	1,65,045 1 8	(c)7,335 13 8	4,872 9 10
Net balance in favour of the Fund	93,55,182 7 11	88,70,950 13 6	(d)4,80,851 5 8	3,379 4 0
Proportion of divisible surplus passed to subscribers	49,403 0 0	45,759 0 0	3,644 0 0	.. ...

	Widows' Fund	Children's Fund.	Widows' Fund	Children's Fund.	Widows' Fund.	Children's Fund	Widows' Fund.	Children's Fund.
Number of subscribers	1,534	1,011	1,527	1,005	7	6	.....	... -
Ditto of incumbents	495	606	388	565	17	41	.....	... ..
Ditto of subscribers sharing abatements	1,096	752	1,036	691	60	41	... .	.. ..

		Rs A. P.
(a) Net increase in Total Receipts	...	20,818 8 7
(b) Ditto in Grand Total do	...	4,86,694 14 3
(c) Ditto in Total Payments	...	2,483 3 10
(d) Ditto in Balance	...	4,84,231 10 5

G. W. MACLEOD,
Accountant.

H. RONALDSON,
R. A. FINK, } *Auditors.*

Published by order of the Directors,

W. H. RYLAND, *Secretary,*
Uncovenanted Service Family Pension Fund.

FUND OFFICE, the 15th January 1886.

IN THE GOODS OF JOHN PATERSON, DECEASED.

Pursuant to Section 320 of Act X of 1865 and Section 42 of Act XXVIII of 1866, notice is hereby given that all persons having claims against the estate of John Paterson, formerly of the Town of Calcutta, a Commander in the service of the British India Steam Navigation Company, but late of No. 32, Windsor Road, Forest Gate, in the County of Essex, in England, Marine Superintendent, deceased, should, on or before the 28th day of February 1886, send in their claims to the undersigned to whom letters of administration with copy of the will of the said John Paterson annexed have been granted by the High Court, Calcutta, after which date no claims will be admitted and the assets of the estate of the said deceased will be distributed.

A. MACNAB,

Administrator to the Estate of John Paterson, deceased.

COCONADA,

The 1st January 1886.

PROMISSORY NOTES.

Lost or Stolen.

The Certificates of Bank of Bengal Shares, Nos. 210, 19465, 26291, and 26292, for R500 each (of which No. 210 was issued in the name of William Anderson, Esq., No. 19465 in that of Colonel N. F. Bayley, and Nos. 26291 and 26292 in the name of H. S. King, Esq.) and all four of which were endorsed and transferred to Miss F. M. Templeton, the duly registered proprietor thereof, by whom they were never endorsed to any other person. Transfer and payment of the above shares and the dividends thereon have been stopped at the Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

C. T. DAVIS,

Attorney of the said F. M. Templeton.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 13, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. II OF 1886.

An Act for imposing a tax on income derived from sources other than agriculture.

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THE FIRST SCHEDULE.—ENACTMENTS REPEALED.

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THE THIRD SCHEDULE.—FORM OF PETITION.

An Act for imposing a tax on income derived from sources other than agriculture.

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Extent and commencement.

1. (1) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

(2) It shall come into force on the first day of April, 1886.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Repeal.

2. On and from the day on which this Act comes into force the enactments specified in the first schedule to this Act shall be repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund:

(2) "company" means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situate in British India or not:

(3) "prescribed" means prescribed by the Governor General in Council by notification in the Gazette of India, or by the Governor General in Council or a Local Government by rules made under this Act:

(4) "salary" includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit; but, subject to any rules which may be prescribed in this behalf, it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure:

(5) "income" means income and profits accruing and arising or received in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any salary, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf:

(6) "Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class:

(7) "person" includes a firm and a Hindu undivided family:

(8) "defaulter" includes a company or firm making default under this Act:

(9) "Collector" means the chief officer in charge of the revenue-administration of a district, and, in a presidency-town, any officer whom the Local Government, by notification in the official Gazette, may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situate; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence:

(10) "principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association; or

(b) any person connected with the authority, company, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof; and

(11) "Part" means a Part of the second schedule to this Act

CHAPTER II.

LIABILITY TO TAX.

Incomes liable to the tax.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the year beginning with the first day of April, 1886, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule.

Exceptions.

5. (1) Nothing in section 4 shall render liable to the tax—

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such; or

(b) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce; or

(c) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (a), or by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce whereof any operation mentioned in clause (b) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, factory or other out-building; or

(d) any profits of a shipping company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in sea-going traffic out of Indian waters; or

(e) any income derived from property solely employed for religious or public charitable purposes; or

(f) any income which a person enjoys as a member of a company or of a firm or of a Hindu undivided family when the company or the firm or the family is liable to the tax; or,

(g) subject to any conditions and restrictions which may be prescribed in this behalf, such portion, not exceeding one-sixth, of the income in respect whereof a person would, but for this exception, be chargeable under this Act, as is deducted from the salary of the person under the authority or with the permission of the Government for the purpose of securing a deferred annuity to him or a provision to his wife or children after his death or is paid by the person to an insurance company in respect of an insurance or deferred annuity on his own life or on the life of his wife; or

(h) any interest on stock-notes; or

(i) the salary of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose salary does not exceed five hundred rupees per mensem; or

(j) any person whose income from all sources is less than five hundred rupees per annum.

(2) An officer or servant is not exempt from taxation under this Act by reason only of the income of his employer being exempt therefrom under this section.

Power to make exemptions.

6. The Governor General in Council may, by notification in the Gazette of India, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

Mode of payment in case of Government officials and pensioners.

7. In the case of a person receiving any salary, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the salary, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof.

Mode of payment in case of servants and pensioners of local authorities.

8. (1) In the case of a person receiving any salary, annuity, pension or gratuity from a local authority, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the salary, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that officer does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(3) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any salary, annuity, pension or gratuity is subsequently paid to the person liable to the tax.

(4) The power to deduct under this section shall be without prejudice to any other mode of recovery.

Mode of payment in case of servants and pensioners of companies and private employers.

9. (1) The tax to which a person receiving any salary, annuity, pension or gratuity from a company, or from any other public body or association not being a local authority or company, or from a private employer, is liable under Part I shall be payable by him at the time when any portion of the salary, annuity, pension or gratuity is paid to him.

(2) The Collector may, subject to such conditions as may be prescribed, enter into an arrangement with any company, or any such body or association as aforesaid, or any private employer, with respect to the recovery on behalf of the Government by the company, body, association or employer of the tax to which any person receiving any salary, annuity, pension or gratuity from the company, body, association or employer is liable under Part I.

Annual return by principal officer of company or association.

10. The principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name of every person who is receiving at the date of the return any salary, annuity or pension, or has received during the year ending on that date any gratuity, from the authority, company, body or association, as the case may be, and the address of every such person so far as it is known; and

(b) the amount of the salary, annuity, pension or gratuity so received by each such person, and the time at which the same becomes payable or, in the case of a gratuity, was paid.

B.—Profits of Companies.

Annual statement of nett profits.

11. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of the nett profits so made during the year ending on the said thirty-first day of March.

Power to require officers of companies to produce accounts.

12. (1) If the Collector has reason to believe that a statement delivered under section 11 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced, for the inspection of the Collector such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power.

(2) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions of this Act, that amount shall be payable accordingly.

C.—Interest on Securities.

Mode of payment of tax on interest on securities.

13. (1) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that person does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

Collector to determine persons chargeable.

14. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed.

Mode of making assessment.

15. (1) The assessment shall be made upon the income accruing to the person during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then upon the income accruing to him during the year ending on the said thirty-first day of March.

(2) In the case of a person for the first time becoming chargeable under Part IV within the year for which the assessment is to be made, or within the year next before that year, the assessment shall be made according to an average of

his income for such period as the Collector, having regard to the circumstances, directs.

List of incomes under two thousand rupees.

16. (1) The Collector shall in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

(2) The list shall be in the prescribed language or languages, and shall state in respect of every such person the following particulars, namely:—

(a) his name, and the source or sources of the income in respect of which he is chargeable;

(b) the year or portion of the year for which the tax is to be paid;

(c) the place or places, district or districts, where the income accrues;

(d) the amount to be paid; and

(e) the place where, and the person to whom, the amount is to be paid.

(3) The list shall be filed in the office of the Collector, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

(4) The list so filed shall be open to inspection at all reasonable times without any payment.

(5) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(6) The list to be prepared in each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

Notices to persons with incomes of two thousand rupees and upwards.

17. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector shall cause a notice to be served on him stating the particulars (a) to (e), both inclusive, mentioned in section 16, sub-section (2), and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

Power to modify ordinary procedure in special cases.

18. (1) Notwithstanding anything contained in section 16 or section 17, the Local Government may make rules—

(a) authorising or directing a Collector in specified cases, or classes of cases, to include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and to serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list;

(b) authorising the Collector in any specified town or place to cause a general notice to be published, inviting every person chargeable under Part IV to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form published with the notice, of his income during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March;

(c) authorising the Collector in any presidency-town to cause a special notice to be served on any person chargeable under Part IV, inviting him to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form accompanying the notice, of his income computed in the manner described in clause (b) of this sub-section.

(2) A return delivered under rules made under clause (b) or clause (c) of sub-section (1) must state the period during which the income has actually accrued; and there must be added at the foot thereof a declaration that the income shown in the return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that the person making the return has no other source of income.

(3) When a Collector authorised in that behalf by rules made under clause (b) or clause (c) of sub-section (1) has caused a notice to be published or served under those rules, he shall not include any person to whom the notice applies in any list made under section 16 or serve a notice on him under section 17 until the time specified in the notice published or served under those rules has expired.

(4) Rules made under this section shall be published in the official Gazette.

Time and place of payment.

19. Every amount specified as payable in a list or notice prepared or served under section 16 or section 17 shall be paid within the time, at the place, and to the person, mentioned in the list or notice.

Trustees, Agents, Managers and Incapacitated Persons.

Trustees, guardians and committees of incapacitated persons to be charged.

20. A person being the trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot, and having the control of the property of the infant, married woman, lunatic or idiot, whether the infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

Non-residents to be charged in names of their agents.

21. Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

Receivers, managers, Courts of Wards, Administrators General and Official Trustees.

22. Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

Power to retain duties charged on trustees, &c.

23. When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV,

or when a receiver or manager appointed as aforesaid, a Court of Wards, an Administrator General or an Official Trustee is assessed under that Part in respect of income officially received,

the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

Provision for tax on occupying owners.

24. (*1*) Where a building is occupied by its owner, it shall be deemed a source of income within the meaning of this Act, and, if liable to be assessed under this Act, shall be assessed at five-sixths of the gross annual rent at which it may reasonably be expected to let, and, in the case of a dwelling-house, may be expected to let unfurnished.

(*2*) "Owner," as used in this section with reference to a building, means the person who would be entitled to receive the rent of the building if the building were let to a tenant.

CHAPTER IV.

REVISION OF ASSESSMENT.

Petition to Collector against assessment under Part IV.

25. (*1*) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

(*2*) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 16, or in the notice served under section 17, as the case may be. But the Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(*3*) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of plaints.

Hearing of petition.

26. The Collector shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

Petition to Commissioner for revision.

27. Subject to the control of the Local Government, the Commissioner of the Division, on the petition of any person deeming himself aggrieved by an order under section 12, sub-section (*2*), or section 26 shall, if the amount of the assessment to which the petition relates is two hundred and fifty rupees or upwards, and may in his discretion if the amount of the assessment is less than two hundred and fifty rupees, call for the record of the case, and pass such order thereon as he thinks fit.

Power to summon witnesses, &c.

28. The Collector or Commissioner may, for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure: IV of

Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

CHAPTER V.

RECOVERY OF ARREARS OF TAX.

Tax when payable.

29. The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

Mode and time of recovery.

30. (1) In any case of default under this Act the Collector, in his discretion, may recover a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which he is subordinate, or may pass an order that a sum not exceeding double that amount shall be recovered from the defaulter:

Provided that, where a person has presented a petition under section 25, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(2) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of the tax chargeable under this Act.

(3) An order passed by the Collector under sub-section (1) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters, namely,— [of 1882

(a) sales in execution of decrees,

(b) arrest in execution of decrees for money,

(c) execution of decrees by imprisonment,

(d) claims to attached property, and

(e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code, sections 223 and 224.

(4) The Local Government may direct, with respect to any specified area, that the tax chargeable under this Act shall be recovered therein with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Composition.

Agreements for composition.

31. (1) If a company or person desires to compound for the tax assessable under Part II or Part IV, as the case may be, the Collector may, subject to such rules as may be prescribed in this behalf, agree with the company or person for a composition for the tax on such terms and for such period as he thinks fit.

(2) The agreement shall provide for the payment, in each year of the period comprised in the agreement, of the amount of the composition; and that amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II or Part IV, as the case may be.

Receipts.

Receipts and their contents.

32. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

(a) the date of the payment or recovery of the money;

(b) the amount paid or recovered;

(c) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;

(d) the year or part of the year for which the tax was payable;

(e) the place or places, district or districts, where the income accrues; and

(f) such other particulars, if any, as may be prescribed.

Amendment of Assessment.

Amendment of assessment.

33. If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or per-

son or its or his representative in interest may apply to the Collector during or within three months after the end of the year, and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

Failure to make payments or deliver returns or statements.

34. (1) If a person fails—

(a) to deduct and pay any tax as required by section 8, sub-section (1), or section 13, sub-section (1), or

(b) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 10 or section 11, or

(c) to produce, or cause to be produced, on or before the date mentioned in a notice under section 12, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

False statement in declaration.

35. If a person makes a statement in a declaration mentioned in section 18, sub-section (2), which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code. XLV of 1860

Prosecution to be at instance of Collector.

36. A person shall not be proceeded against for an offence under section 34 or section 35, except at the instance of the Collector.

Sections 193 and 228 of Penal Code to apply to proceedings.

37. Any proceeding under section 12 or Chapter IV of this Act shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code. XLV of 1860

Power to make Rules.

Power to make rules.

38. (1) The Governor General in Council may make rules consistent with this Act for ascertaining and determining income liable to assessment, for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessments under Part IV, and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) In making a rule for preventing the disclosure of any particulars referred to in sub-section (1), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code: XLV of

(3) But a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(4) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

Bar of suits in Civil Court.

39. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Exercise of powers of Collector and Commissioner.

40. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.

Obligation to furnish information respecting lodgers and employés.

41. An officer or person exercising all or any of the powers of a Collector under this Act may, by notice, require any person to furnish a list, in the prescribed form, containing, to the best of his belief,—

(a) the name of every inmate or lodger resident in any house used by him as a dwelling house or let by him in lodgings;

(b) the name of every other person receiving salary or emoluments amounting to forty-one rupees ten annas and eight pies per mensem, or five hundred rupees per annum, or upwards, employed in his service, whether resident in any such house as aforesaid or not; and

(c) the place of residence of such of those persons as are not resident in any such house, and of any inmate or lodger in any such house who has a place of residence elsewhere at which he is liable under this Act to be assessed, and who desires to be assessed at that place.

Trustees and agents to furnish information as to beneficiaries and principals.

42. An officer or person exercising all or any of the powers aforesaid may, by notice, require any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent to deliver or cause to be delivered a statement of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Trustees, &c., to furnish information as to income.

43. An officer or person exercising all or any of the said powers may, by notice, require a trustee, guardian, curator, committee or agent, or a receiver or manager appointed by any Court in India, or a Court of Wards, Administrator General or Official

Trustee, to furnish such returns of income liable to assessment under Part IV as may be prescribed.

Obligation to furnish other information.

44. An officer or person exercising all or any of the said powers may, at the instance of any person respecting whose assessment or the amount thereof any doubt exists, require any person to furnish such information as he deems to be necessary for the purpose of ascertaining facts relevant to the assessment or its amount.

Sections 175 and 177 of Penal Code to apply to requisitions for information.

45. A person required to furnish any information under section 41, section 42, section 43 or section 44 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information.

Service of notices.

46. (1) A notice under this Act may be served on the person therein named either by a prepaid letter addressed to the person and registered under Part III of the Indian Post Office Act, 1866, or by the delivery or tender to him of a copy of the notice. IV of 1866.

(2) If a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post, and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time.

(3) If the notice is to be served otherwise than by registered letter, the service shall, whenever it may be practicable, be on the person named in the notice, or, in the case of a firm, on some member thereof, or, in the case of a Hindu undivided family, on the manager of the joint estate of the family:

(4) But when the person, member or manager cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving-officer shall fix the copy of the notice on the outer door of the house in which the person, firm or family therein named ordinarily resides or carries on business.

Power to declare principal place of business or residence.

47. (1) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

(2) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

(3) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(4) When a person has several places of residence in the territories subject to a single Local Government, that Government may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(5) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, appoints in this behalf.

Saving in favour of payers of pándhari and capitation taxes.

48. Where a person is in respect of any period liable to the tax under this Act he shall not in respect of that period be assessed to the pándhari-tax levied in the Central Provinces under Act XIV of 1867, or to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma under the Burma Land and Revenue Act, 1876.

Indemnity.

49. Every person deducting, retaining or paying any tax in pursuance of this Act or of any arrangement under section 9, sub-section (2), in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof. II of 1876.

Powers exerciseable from time to time.

50. All powers conferred by, or conferable under, this Act may be exercised from time to time as occasion requires.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878.	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880.	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Madras License Act, 1878.	So much as has not been repealed.
Act No. III of 1880.	An Act to amend Madras Act III of 1878 as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Bombay License Act, 1878.	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880 .	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(*See section 4.*)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any salary, annuity, pension or gratuity paid in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person. 2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.	(*a*) If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards—five pies in the rupee. (*b*) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem,—four pies in the rupee.

THE SECOND SCHEDULE—*contd.*

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART II.	
PROFITS OF COMPANIES.	
Profits of a company . .	Five pies in the rupee on the whole of the nett prof made in British India by the company during the y ending on the day on which the company's accounts ha been last made up, or, if the company's accounts have been made up within the year ending on the thirty-fi day of March in the year immediately preceding that which the assessment is to be made, then on the whole the nett profits so made during the year ending on said thirty-first day of March.
PART III.	
INTEREST ON SECURITIES.	
Interest becoming due on or after the first day of April, 1886, and payable in British India, on— (*a*) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or (*b*) bonds or debentures charged by the Imperial Parliament on the revenues of India, or (*c*) debentures or other securities for money issued by or on behalf of a local authority or company.	Five pies in the rupee on such interest, unless owner of the security produces a certificate signed by Collector that his annual income from all sources is than Rs. 500, in which case no deduction shall be m from the interest, or unless he produces a like certifi that his income from all sources is less than Rs. 2,000 which case the rate shall be four pies in the rupee.
PART IV.	
OTHER SOURCES OF INCOME.	
Any source of income not included in Part I, Part II or Part III of this schedule.	(*a*) If the annual income is assessed at— not less than Rs. 500 but less than Rs. 750 the tax shall be R " " " 750 " " 1,000 " " " " " 1,000 " " 1,250 " " " " " 1,250 " " 1,500 " " " " " 1,500 " " 1,750 " " " " " 1,750 " " 2,000 " " (*b*) If the annual income is assessed at Rs. 2,000 or up wards—five pies in the rupee on the income.

THE THIRD SCHEDULE.

FORM OF PETITION.

(See section 25.)

TO THE COLLECTOR OF .

The day of 188 .

The petition of *A. B.* of

SHEWETH as follows—

1.—Under Act No. II of 1886, your petitioner has been assessed in the sum of rupees for the year commencing the first day of April, 188 .

2.—Your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits, and the place or places at which such income or profits accrues or arise*] for the year ending the day of last were rupees ,

[as will appear from the documents of which a list is presented herewith.*]

3.—Such income and profits actually accrued and arose during a period of months and days [*here state the exact number of months and days in which the income and profits accrued and arose*].

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [*or* that he may be declared not to be chargeable under the said Act].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

* *These words are to be inserted if the petitioner relies on documents. The list, if the petitioner so wishes, may be presented in a sealed envelope.*

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill for imposing a tax on income derived from sources other than agriculture was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill for imposing a tax on income derived from sources other than agriculture was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From the Officiating Secretary to the Government of Bengal, No. 31, dated [illegible] January, 1886.
Telegram from the Financial Secretary to the Government of Bombay, dated the 11th January, 1886.
Telegram from the Chief Commissioner of Assam, dated the 11th January, 1886.
Telegram from the Resident, Hyderabad, dated 9th January, 1886.
Telegram from the Secretary to the Government of the Punjab, dated the 9th January, 1886.
Telegram from the Chief Secretary to the Government of Madras, dated the 11th January, 1886.
Note by A. Smith, Esq., Commissioner, Presidency Division, Bengal.
From the Secretary to the Government of the North-Western Provinces and Oudh, No. 5—XIII-101-2, dated the 9th January, 1886.
Telegram from the Secretary to the Chief Commissioner, Central Provinces, dated the 11th January, 1886.
Letter from James L. Mackay, Esq., to the Hon'ble R. Steel, No. 17, dated the 13th January, 1886.
Letter from H. B. H. Turner, Esq., to the Hon'ble R. Steel, dated the 13th January, 1886.
Memorandum by Dosabhai Framji, Esq., C.S.I., Presidency Magistrate, Bombay.
Letter from the Secretary, Indian Jute Manufacturers' Association, dated the 13th January, 1886.
Telegram from the Chief Commissioner, Ajmer-Merwára, dated the 15th January, 1886.
From the Officiating Secretary, Board of Revenue, Lower Provinces, No. 34 B., dated the 16th January, 1886.
Letter from the Secretary to the Bengal Chamber of Commerce, dated the 16th January, 1886.
Memorial from the Managers, Agents and Secretaries of the leading Life Assurance Companies carrying on business in India, dated the 16th January, 1886.
Telegram from the Bombay Chamber of Commerce, dated 19th January, 1886.

2. We have provided in section 1 that the Act shall come into force on the first day of April next. During the time which elapses between the passing of the Bill and that date, the Government will be able to prepare and issue its rules, and Collectors to make such arrangements for the assessment of the tax as they can make without calling in aid the provisions of the Act. It is important that Collectors should know as soon as possible what incomes will be assessable, and that the Government should at once be in a position to frame the necessary rules for assessment.

3. In section 5 we have, with advertence to section 24 (section 23 of the Bill as introduced), inserted a clause (clause (*c*)) excepting from liability to the tax the whole of the annual value of buildings which landholders and agriculturists own and occupy on, or in the immediate neighbourhood of, the land they hold and cultivate, and which are necessary to them in the exercise of their vocation as landholders and agriculturists. Thus, while a landholder will be exempt from the tax in respect of the annual value of the homestead (if any) appurtenant to his land, he will be assessable in respect of any other house he may own and occupy.

4. We have inserted in the same section a further clause (clause (*g*)), based on the English law, excepting from liability to the tax any portion, not exceeding one-sixth, of his income which a person pays either to the Government or to a company in respect of life-insurance or deferred annuity.

5. Clause (*e*) of section 5 (clause (*c*) of that section in the Bill as introduced) is based on a similar clause in Act VIII of 1872. The exemption appears to us to be sufficient to cover educational endowments, and does not, as has been suggested, open a door to the evasion of the Act by colourable gifts to idols or any like device.

6. We have omitted sub-section (*2*) of the same section in the Bill as introduced. There appears to us not to be sufficient ground for making, between official salaries and other incomes, the distinction which was proposed in that sub-section.

7. By the new sub-section (*2*) appended to section 5, we have made it clear that a salaried manager of land is not exempt from the tax by reason only of the income of his employer being exempt therefrom.

8. We have ascertained that companies and some other private employers are much opposed to that provision of the Bill as introduced which imposed on them the duty of deducting the tax from the salaries of their employés. To the argument that there was such a provision in force in the years 1869-72, they reply that the provision was then a fruitful cause of misunderstanding and disagreement between them and their subordinates. Under these circumstances it appears to us that companies ought not to be compelled to collect the tax. We have therefore modified section 8 of the Bill, and empowered the Collector, by a new section (section 9), to enter into an arrangement with any private employer, on terms to be mutually agreed on, for the collection by the employer of the tax payable by his employés.

9. Section 10 of the Bill as introduced followed the Acts of 1869 and 1872 in making special provision for the taxation of shipping companies. It has been stated, and we have satisfied ourselves, that the provision was unworkable and, in practice, inoperative. It has therefore been omitted from section 11, and the second schedule, of the Bill as amended by us: and we have added to section 5 a special exception (clause (*d*)) in favour of shipping companies incorporated or registered out of British India and having their principal places of business out of India and their ships ordinarily engaged in sea-going traffic out of Indian waters.

10. To section 18 (section 17 of the Bill as introduced) we have added clauses empowering the Local Government to authorise the Collector in any specified town or place to publish general notices inviting tax-payers to make returns of their income, and in any presidency-town to serve special notices on individual tax-payers inviting them to make such returns.

11. In section 24 (section 23 of the Bill as introduced) we have provided for houses occupied by their owners being assessed at five-sixths, instead of nine-tenths, of their annual value. We have thus reverted to the principle of section 132 of Act XXXII of 1860.

12. We have so modified section 27 (section 26 of the Bill as introduced) as to require the Commissioner to call for the record in the case of a petition for the revision of any assessment of two hundred and fifty rupees or upwards.

13. In section 30 (section 29 of the Bill as introduced) we have provided for the continuance of the summary process of recovery described in section 24 of the Bengal License Act, 1880.

14. In sub-section (*5*) of the same section we have provided that no proceedings for the recovery of any sum payable under the Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable. The section as amended by us is more restrictive on the revenue-authorities than the corresponding section of the Bengal License Act, 1880, and less so than the corresponding section of the Northern India License Act, 1878.

15. In section 31 provision has been made, as in Act XXXII of 1860, for composition of the tax.

16. Seeing that provision is made in Chapter IV for revision of assessment, we think that section 32, sub-section (*1*), of the Bill as introduced should be omitted, and that section 31 of that Bill may also be omitted, as being likely, by suggesting the disturbance of settled assessments, to create irritation with which the additional revenue raised under the section would be incommensurate.

17. In section 38 of the Bill as amended by us (section 37 of the Bill as introduced) we have provided for rules being made for securing secrecy in regard to information furnished in documents relating to incomes of assessees.

18. We have deemed it desirable to specify more particularly than in section 40 of the Bill as introduced the information which may be required by a Collector for the purposes of the Act. We have, therefore, for that section substituted sections 41 to 45 of the Bill as amended.

19. We have modified section 46 (section 41 of the Bill as introduced) by providing that the delivery of a letter duly posted shall only be presumed, and we have required the letter to be registered.

20. From the first column of Part III of the second schedule to the Bill as introduced we have omitted the clause relating to stock of, or shares in, guaranteed railway companies. The clause is unnecessary, as all railway companies will be assessed on their nett earnings. We have, however, provided in new clause (*c*) of Part III for the recovery, in the manner prescribed in section 13, of the interest on debentures issued by companies.

21. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	5th, 9th and 16th January, 1886
Fort St. George Gazette	20th January, 1886.
Bombay Government Gazette	14th January, 1886.
Calcutta Gazette	13th and 20th January, 1886.
North-Western Provinces and Oudh Government Gazette ...	16th January, 1886.
Central Provinces Gazette	16th January, 1886.

22. We do not think that the measure has been so altered as to require re-publication and we recommend that it be passed as now amended.

A. COLVIN.
C. P. ILBERT.
T. C. HOPE.
V. N. MANDLIK.*
PEARI MOHAN MUKERJI.†
J. W. QUINTON.
ROBERT STEEL.
W. W. HUNTER.

The 22nd January, 1886.

* I differ from the majority on sections 1, 5, clause (*d*), and section 24. I think the Bill should terminate in one or two years; I think clause (*d*), section 5, should be modified or left out, and section 24 should be made applicable only to houses in principal towns and cities.

V. N. MANDLIK.

† I sign this Report with reservation of opinion on the following provisions, namely, (1) "and in each subsequent year" in section 4; (2) clause (*j*) of section 5; and (3) section 24.

PEARI MOHAN MUKERJI.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. III OF 1886.

An Act to amend the Northern India Ferries Act, 1878.

WHEREAS it is expedient to amend the Northern India Ferries Act, 1878; It is hereby enacted as follows :— 1878.

Substitution of new section for section 8, and amendment of sections 12 and 15.

1. (1) For section 8 the following shall be substituted, namely :—

"8. The tolls of any public ferry may, from time to time, be let by public auction for a term not exceeding five years with the approval of the Commissioner, or by public auction, or otherwise than by public auction, for any term with the previous sanction of the Local Government.

"The lessee shall conform to the rules made under this Act for the management and control of the ferry, and may be called upon by the officer in whom the immediate superintendence of the ferry is vested, or, if the ferry is managed by a municipal or other public body under section 7 or section 7A, then by that body, to give such security for his good conduct and for the punctual payment of the rent as the officer or body, as the case may be, thinks fit.

"When the tolls are put up to public auction, the said officer or body, as the case may be, or the officer conducting the sale on his or its behalf, may, for reasons recorded in writing, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction."

(2) For section 12, clause (*b*), the following shall be substituted, namely :—

"(*b*) for regulating the time and manner at and in which, and the terms on which, the tolls of such ferries may be let by auction, and prescribing the persons by whom auctions may be conducted.

(3) In the third paragraph of section 15, for the word "auction" the word "lease" shall be substituted.

Amendment of section 13, and substitution of new section for section 26.

2. (1) For the first paragraph of section 13 the following shall be substituted, namely :—

"Except with the sanction of the Magistrate of the district or of such other officer as the Local Government may, from time to time, appoint in this behalf, by name or in virtue of his office, no person shall establish, maintain or work a ferry to or from any point within a distance of two miles from the limits of a public ferry"

(2) In the second proviso to the said section, after the word "boats" the words "which do not ply for hire or" shall be inserted.

(3) For section 26 the following shall be substituted, namely :—

Penalty for maintaining private ferry within prohibited limits.

"26. Whoever establishes, maintains or works a ferry in contravention of the provisions of section 13 shall be punished with fine which may extend to five hundred rupees, and with a further fine which may extend to one hundred rupees for every day during which the ferry is maintained or worked in contravention of those provisions."

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

Cable Factory at Manora near Karachi.

30. Under the supervision of Messrs. Mance and Possmann the cable factory at Manora has been of extraordinary service. Including the Ceylon cable, to which I have just alluded, no less than 84·14 knots were covered during the year 1884-85. Ten knots of old cable besides were re-taped and a quantity more stripped. More than a mile of cable of the ordinary type can now be covered per diem, but some slight additions may be required to enable our machinery to deal satisfactorily with the heavier pattern used for the shore ends.

INTERRUPTIONS.

31. In last year's Report I drew attention to the practical difference between what are called "partial" and what "total" interruptions. During 1884-85 the former were very numerous and annoying, but total interruption of the Persian Gulf cable route to Europe lasted altogether less than 6 days, *viz.*, from the 3rd to the 8th January, when both cables were simultaneously disabled by wear and tear.

Total interruption of London-Teheran lines.

32. Between Bushire and London the Perso-Russian, commonly known as the Indo-European route, was totally incapacitated for work as follows:—the Company's section London to Teheran for 6 days 3 hours 17 minutes, and our own Persian length between Teheran and Bushire 13 days 11 hours 42 minutes.

Serious breakdown of Bushire-Fâo cable.

33. The Turkish route from Bushire to London *viâ* Fâo was interrupted in Asia Minor for 16 days 22 hours 54 minutes, and between Fâo and Bushire, the portion under our charge, for no less than 75 days 18 hours 6 minutes. This last section of our oldest cable broke down unluckily at a most unfortunate time when our cable steamer was in dock at Bombay and could not possibly be sent to effect the necessary repairs. The laying of the new line next November will supply us with an amount of cable amply sufficient to allow of our thoroughly overhauling and strengthening this portion of our Gulf system.

34. The precise particulars of the total interruptions are clearly given in Appendix attached to this report.

Causes of accident in Persia.

35. Colonel Smith attributes the breaks in Persia to exceptionally severe weather; in one case to wilful damage near Borazjoon mentioned above, to the effects of a violent hurricane in April 1884, and to decay of some of the poles which are now being gradually replaced.

Causes of accident in Gulf.

36. The cause of so many failures in the cables may be traced simply to old age and natural decay.

Breaks on Mekran line.

37. The breaks on the Mekran land line were few and of short duration, the most serious accident being due to a heavy flood in March, which caused a total interruption of 1¼ days.

TRAFFIC.

London Convention.

38. The tariffs and regulations of the London Convention remained in force throughout 1884-85.

Analysis of paid traffic.

39. The paid messages carried by the Department during the year, as well as those of 1883-84 (given for the purpose of comparison), are as follows:—

	1884-85.		1883-84.	
	Messages.	Words.	Messages.	Words.
Government	2 616	95,748	2,119	74,151
Private (commercial, &c.)	90,525	1,150,535	87,838	1,140,323
Press at reduced rates	194	79,085	95	65,062
Totals	93,335	1,325,368	90,052	1,279,536

Average length of a message.

The average length of the messages classed as Private (commercial, &c.) was about 12¾ words. For the last four years this figure has fluctuated between 12½ and 13.

Common Purse receipts.

40. In 1884-85 the total receipts of the Common Purse for division between the Eastern Telegraph Company, the Indo European Telegraph Company, and this Department amounted to £556,444, or about £12,440 more than in the preceding twelve months.

Decrease of total purely Indian traffic.

41. It is noticeable that the traffic to and from India itself has rather fallen off, but the decrease has been more than made up by the development of business with the far East. Purely Indian receipts fell from £368,881 to £360,470; Trans-Indian rose from £175,123 to £195,974.

Shares of work done.

42. The Indo-European route carried 7·37 per cent. more than its calculated proportionate share of the Indian work, 3·91 per cent. less than its share of the Trans-Indian. In accordance with an agreement we paid over about £8,640 to the Eastern Telegraph Company.

43. The percentage of the Gulf traffic that passed *viâ* Teheran was 94·72, by Fâo and Constantinople 5·28. In the previous year these figures were respectively 93·26 and 6·74. The comparative decrease *viâ* Turkey was doubtless caused by the unfortunate and prolonged interruption of our Bushire-Fâo cable referred to above.

Traffic *viâ* Turkey.

44. According to the *Government Telegraph Gazette*, the average speed of transmission in 1884-85 between the United Kingdom and Calcutta was—

Speed of transmission.

	Viâ Teheran.	*Viâ* Turkey.	*Viâ* Suez.
	1·58	10·20	3·15

Last year these figures were respectively—

	1·34	13·12	3·25

I may, however, observe that the general working in Persia and the Gulf was, to a certain extent, impeded by the great number of long cipher messages to and from the Afghan Frontier Commission.

45. In accuracy of transmission a slight improvement is reported, and fewer complaints from the public have been received than in 1883-84; the numbers being respectively 45 and 75.

Accuracy.

46. As regards the checking of the Common Purse, the Indo-European Company's accounts for 1883-84, four months of which were treated of in my last year's Report, were closely checked for the remainder of the year. A considerable number of petty discrepancies appeared, but it is satisfactory to find that no errors of principle were discovered, the errors being due to the multiplicity of details in the accounts. The result showed that altogether the sum of £52-10 too little had been credited, which deficiency will be made good.

Checking of Common Purse.

47. The Eastern Company's accounts were tested, as usual, by the examination of a portion of the returns for each month. No error was detected in the accounts themselves, but there was a serious discrepancy of some 1·87 per cent. between the number of words given respectively by the Check Office, Calcutta, and by the Company.

48. Some correspondence has taken place with a view to the introduction of a better form of return, and I trust that no difficulty will occur in the future.

49. The examination of the Common Purse accounts for 1884-85 has been commenced, but is not yet sufficiently advanced for report.

50. The settlement between this Department and the Indian Department was based on the arbitrary rate, fixed some years ago by India, of francs 25·05=£1, the exchange between English and Indian currencies being regulated by the Secretary of State's monthly drawings. This exchange varied between *d.*19·75 and *d.*18·79, the mean for the year being *d.*19·2427= 1 Rupee.

51. The settlements between the Department and the English Companies on the general traffic account, and on the Common Purse account, were made at the rate of francs 25=£1. The settlement with Turkey was made, as usual, by the purchase at Constantinople of a three months' bill on London for the equivalent in sterling of the balance in francs due to the Department.

INSPECTIONS.

52. In April and May 1884, Colonel Murdock Smith completed his tour, begun in March, over the lines under his direction between Teheran and Bushire. On his return journey he spent two months in Shiraz, and made arrangements for the future shelter of the clerks in houses specially built for their accommodation. The new site is excellent and spacious, and lies about half a mile to the westward of the city. Colonel Smith saw the buildings commenced, and Dr. Odling and he are convinced that the new quarters, which have long been wanted, will, when occupied, prove of very great benefit to our men, particularly as regards their bodily health. Colonel Smith also succeeded in persuading the Persians to thoroughly repair the rather dilapidated Shiraz Office, an old palace which is used both by the Persian signallers and our own, and which includes quarters for the clerk in charge.

Colonel Smith's inspection.

53. In the Gulf Division Mr. Ffinch visited the Mekran Coast offices between Karachi and Jashk, and travelled over a considerable portion of the land line. His inspection of the Bushire and Fâo stations did not take place till after the conclusion of the year under report.

Mr. Ffinch's inspection.

54. I myself, having just returned from the Persian Gulf at the end of the official year 1883-84, made no journey during 1884-85.

ESTABLISHMENTS.

55. A slight but advantageous change was made in the classification of the signalling establishments in Persia.

Slight change in Persia.

56. Captain Wells, R E., the Assistant Director, was away from the country throughout the year on sick certificate. Mr. Inspector Whittingback returned to duty from furlough on the 31st January.

57. In the Persian Gulf no changes were made. Three clerks resigned the service, and two were engaged on probation.

DEPARTMENTAL STEAMER.

Work done in 1884-85 by the cable ship.

58. The usual tabular statement showing the work done during the year by the cable ship, the *Patrick Stewart*, is appended. The vessel made six repairing trips to the Gulf, steaming over 11,000 miles. The Engineering staff were on board for no less than 157 days.

Laying of Ceylon cable.

59. In addition to these duties, the ship laid the new Ceylon cable which I have described in a previous paragraph of this letter. On this occasion the vessel was absent from her regular work for 35 days, and steamed 3,700 miles. The value of the work done by the *Patrick Stewart* for other Departments, including the laying of the Ceylon cable, was Rs. 21,001-10-8.

Correspondence relating to control of ship.

60. In last year's Report, para. 53, I observed that I was not altogether satisfied with the system of control in force on board, and I expressed my intention of referring the case exhaustively for the consideration of the Government of India. This I did in my letter No. 587 of the 28th October 1884, which, for reasons therein given, was submitted through the India Office. I have recently received the decision of His Excellency the Viceroy, as given in Despatch No. 5 (Military Marine) of the 11th May 1885, to Lord Kimberley, and I see that my suggestions are not considered practicable.

STORES.

61. The principal items of expenditure under the head of Stores during the year, exclusive of those used for the Indian Ceylon cable, which are to be replaced, were as follows :—

	Rs.	A.	P.
Purchase of stores in India	11,780	12	2
London stores, including freight and landing charges	1,58,019	4	4
Stores for other Departments	5,068	11	2
Total	1,74,868	11	8

The issues of stores were as follows :—

	Rs.	A.	P.
For cable	69,208	5	1
For land line	13,667	11	6
For offices	11,869	7	0
Total	94,745	7	7

62. The value of the manufacture outturn was Rs. 70,235-5-6 ; out of this, Rs. 46,178 was for gutta-percha cable, and Rs. 23,186 for India-rubber cable manufactured.

GENERAL.

63. In October last, at the urgent request of His Excellency Sir Ronald Thomson and of General Sir Peter Lumsden, Colonel Smith, with my consent, ordered Signaller Gray to Meshed to do the telegraph work of the Boundary Commission, and made special arrangements with His Excellency the Mukhber-ud-Daulah for facilitating and expediting the service. As it soon became apparent that the number of messages, almost all in cypher, would be very great, another clerk, Mr. Bull, was told off for the Teheran part of the Commission's work. The Persian line from Teheran to Meshed consists of a single wire, about 600 miles long, very badly insulated on short wooden poles, and, generally speaking, unworkable at night and in wet weather. It consequently required great skill, patience and perseverance on the part of Messrs. Gray and Bull to get the long cypher telegrams through by such a line, which, moreover, was not always at their disposal. Messrs. Gray and Bull exerted themselves with success, and gave great satisfaction both to Her Majesty's Legation and to the Commission. In connection with this service, Colonel Smith received a letter from Mr. Condie Stephen, C. B., Assistant Commissioner, dated Meshed, 11th April, in which the following passage occurs :— "Mr. Gray has been most energetic, and had it not been for his indefatigable attention at the office, I don't think any telegrams would have been received at all. Mr. Bull, too, appears to be very attentive, and I am sure the greatest service has been rendered to the Commission in your so kindly detaching them to the Meshed line." As an illustration of the way in which the work was sometimes got through, I may mention the following instance. On the 7th April, after the line had been interrupted for a week, communication, with feeble and intermittent signals, was partially restored. Messrs. Gray and Bull were immediately at the instruments and with the greatest difficulty and endless repetitions, got through the greater part of a very important cypher telegram,—the one in fact announcing the Russian attack on the Afghan post near Penjdeh. Mr. Gray had probably been told by Mr. Stephen that that particular telegram was specially important. He therefore very wisely gave it priority over the other telegrams that had accumulated during the break, and Mr. Bull showed similar presence of mind in at once sending to the Legation the portion of the message he had received when the line again broke down, without waiting for its completion or for an opportunity of collating what he

had got. Such an opportunity did not, in fact, occur till the 9th, although on the 8th the line was open for a very short time, during which the Persians kept possession of it for cypher messages to the Shah, which no doubt also referred to the battle of Penjdeh. The promptitude, skill and well-advised suspension of ordinary regulations on the part of the two clerks, thus got the report of the battle through an almost unworkable line to Her Majesty's Legation, and the Government in England, and in India, two days before it would have reached them in the ordinary course of telegraph business.

64. As regards the conduct of the staff, I extract the following from Colonel Smith's Annual Report :—

"I am much indebted to Mr. Daniell (Superintendent in charge of Accounts) and to the Assistant Superintendents, Messrs. Preece, Hoeltzer and Fabie, for their constant care and attention to their several duties. Also to the Inspectors for the great interest they have always taken in their work. The Signalling staff, among whom may be specially mentioned Mr. Fargues, clerk in charge at Shiraz, have also, as a rule, been regular and punctual, well conducted and attentive to their duties. Mr. Churchill, clerk in Director's Office, has given me every satisfaction.

"The Medical Officers, Drs. Baker and Odling, have, I need hardly say, shown their habitual kindness to all requiring their attendance. I am glad to say the amount of sickness among the staff was decidedly less than during the previous year.

"The general business of the Department has been conducted without the slightest friction either with the Persian Gulf Department, the Indo-European Company, or the Persian Telegraph officials."

65. Mr. Ffinch writes as follows of the officers and clerks of his Division :—

"In conclusion, I desire to place on record my appreciation of the services of the whole of my staff, who continue to work to my entire satisfaction. Most of the signalling clerks now in the service have been with us for many years, and consequently promotion among them is slow. I think, therefore, the time has come when a re-organization in their favour should be carried out, and I shall have the pleasure to shortly submit my proposals on their behalf.

"I especially desire to bring once again to your favourable notice the ready assistance, at all times given, and cordial aid rendered me, by Messrs. Herbage, Mance, and Possman; to Captain Bishop, also, the best thanks of the Department are due for the good services rendered. Mr. Betts, while in charge of the Traffic Branch, conducted the duties most satisfactorily. My best thanks are also due to Messrs. Pierce, Newnham, and Allen for good work done on the land line during a very trying season."

66. Mr. Brasher, Director of Traffic, and the clerks who assist in carrying on the duties of this Office, gave me, as usual, complete satisfaction.

APPENDIX A.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

(PREPARED PARTLY FROM TELEGRAMS.)

Summary of Expenditure on Capital Account to 31st March 1885.

	Charges. In India.	Charges. In England.	Charges. Total.	Credits. In India.	£. s. d.	£ s. d
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Total Capital Expenditure to 31st March 1884					...	1,105,826 12 5
Capital Expenditure from 1st April 1884 to 31st March 1885—						
Persian Gulf Section—						
Works	683 12 0	...	683 12 0	...		
Expenditure of Public Works Department	11,718 0 0	...	11,718 0 0	...		
Tools and Plant	1,519 14 10	...	1,519 14 10	...		
Cable Steamer	3,896 0 0	...	3,896 0 0	...		
Suspense Heads—						
Stores	3,15,403 10 0	1,69,475 0 0	5,14,878 10 0	3,10,741 14 6		
Advances	52,426 1 6	...	52,426 1 6	43,849 10 11		
Sales	525 8 0	...	525 8 0	559 0 0		
Balance debited Capital Account	...	...	...	2,22,705 4 11	22,270 10 7	
	4,08,380 14 4	1,69,475 0 0	5,77,855 14 4	5,77,855 14 4		
Persian Section—						
Works	22,285 14 3	...	22,825 14 3	...		
Suspense Heads—						
Stores	...	...	...	6,610 0 0		
Advances	15,147 1 3	...	15,147 1 3	10,858 13 5		
Balance debited Capital Account	...	...	...	20,504 2 1	2,050 8 3	
	37,972 15 6	...	37,972 15 6	37,972 15 6	24,320 18 10	
Deduct.—Miscellaneous receipts in India—						
Three instalments on account of substitution of iron standards for wooden poles in Persia				12,000 0 0	1,200 0 0	23,120 18 10
Total Capital Expenditure to 31st March 1885						1,128,947 11 3

LONDON OFFICE;
28th August 1885

J. U. BATEMAN-CHAMPAIN, *Colonel, R. E.,*
Director-in-Chief.

A. BRASHER,
Director of Traffic.

APPENDIX B.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

REVENUE ACCOUNT.

For year ended 31st March 1885 (prepared partly from telegrams).

Dr.

To Traffic Earnings, 1st April 1884 to 31st March 1885—	Persian Gulf Section.	Persian Section.	Total.	£ s. d.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Net earnings on Indian, Trans-Indian and local traffic, including the profit on mean rates *viâ* Turkey	8,96,893 13 4	1,07,828 8 9	10,04,722 6 1	
=£	89,689 7 9	10,782 17 1	1,00,472 4 10	
	£ s. d.	£ s. d.	£ s. d.	
Common Purse—				
Credit	74,961 16 3	10,414 13 0	85,376 9 3	
Debits	67,248 3 4	9,361 19 8	76,610 3 0	
Balance due to Common Purse	7,713 12 11	1,052 13 4	8,766 6 3	
Net Traffic Receipts	81,975 14 10	9,730 3 9	91,705 18 7	91,705 18 7
	Persian Gulf Section.	Persian Section.	Total.	
	Rs. A. P.	Rs A. P.	Rs. A. P	
To Miscellaneous Receipts—				
In India	1,818 4 9	17,721 0 8	19,539 5 5	1,953 18 8
To Profit and Loss—			£ s. d.	
Difference between the equivalent in rupees of the sum in francs due to the Persian Government for 1883-84 as shown in the accounts of that year, and the sum afterwards shown in Finance and Revenue Accounts on the same account			15 0 2	
Balance of Unsettled Traffic Accounts for 1881-82 written off to Profit			39 9 10	
			54 10 0	
Less—				
Loss by exchange on remittance from Constantinople of Ottoman balance for 1883-84			20 19 3	
				33 10 9
			£	93,693 8 0

Cr

By Expenditure from 1st April 1884 to 31st March 1885—	In India.	In England.	Total.	£ s. d.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Persian Gulf Section—				
Repairs	1,04,143 7 6	..	1,04,143 7 6	
Establishment	2,67,076 11 2	9,368 11 4	2,76,445 6 6	
Tools and Plant	27,695 2 11	...	27,695 2 11	
Cable Steamer	1,16,710 11 9	...	1,16,710 11 9	
Stores	1,53,376 0 0	...	1,53,376 0 0	
Share of Chief Direction, London and Constantinople Offices	...	29,318 9 11	29,318 9 11	
Share of advertising and agency charges for 1883	...	8,268 7 7	8,268 7 7	
Royalty for use of the Brown Allan Relay	...	2,000 0 0	2,000 0 0	
Total Persian Gulf Section	3,62,250 1 4	48,955 12 10	4,11,205 14 2	
Persian Section—				
Repairs	5,775 2 5	...	5,775 2 5	
Establishment	1,90,500 10 6	1,104 7 4	1,91,605 1 10	
Tools and Plant	1,574 13 10	...	1,574 13 10	
Profit and Loss	361 4 2	...	361 4 2	
Stores	1,579 0 0	5,888 8 0	4,309 8 0	
Share of Chief Direction, London and Constantinople Offices	...	12,942 6 9	12,942 6 9	
Share of advertising and Agency charges for 1883	..	4,134 3 9	4,134 3 9	
Total Persian Section	1,96,632 14 11	24,069 9 10	2,20,702 8 9	
Total Indo-European Telegraph Department	5,58,883 0 3	73,025 6 8	6,31,908 6 11	63,190 16 10
By Balance				30,502 11 2
			£	93,693 8 0

LONDON OFFICE;
28th August 1885.

J. U. BATEMAN-CHAMPAIN, *Colonel, R. E.,*
Director-in-Chief.

A. BRASHER,
Director of Traffic.

APPENDIX C.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

COMMON PURSE.

TABLE A.

Division of Receipts.

Year.	INDIAN MESSAGES.					TRANS-INDIAN MESSAGES.					TOTAL.				
	Number of words.	Total net value.	Proportions for			Number of words.	Total net value.	Proportions for			Number of words.	Total net value.	Proportions for		
			Eastern Company.	Indo European Company.	Indo-European Department.			Eastern Company.	Indo-European Company.	Indo-European Department.			Eastern Company.	Indo European Company.	Indo European Department.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
1878-79	1,720,985	310,009 16 2	187,214 18 10	69,256 3 5	53,539 13 11	841,866	117,170 15 7	94,357 12 6	14,095 13 2	8,717 9 11	2,562,731	427,180 11 9	281,572 11 4	83,351 16 7	62,256 3 10
1879-80	1,916,511	337,767 6 8	204,191 16 10	75,339 7 7	58,236 2 3	1,030,660½	142,541 14 11	114,667 0 5	17,206 6 7	10,668 7 11	2,947,171½	480,309 1 7	318,858 17 3	92,545 [illegible] 2	68,904 10 2
1880-81	2,143,516	379,839 8 8	229,385 0 9	84,856 2 5	65,598 5 6	1,043,695½	143,776 13 1	115,783 6 10	17,296 6 4	10,696 19 11	3,187,211½	523,616 1 9	345,168 7 7	102,152 8 9	76,295 5 5
1881-82	2,012,597½	360,011 1 9	221,721 18 1	73,165 12 1	60,123 11 7	1,140,106	155,093 0 1	118,529 6 4	21,889 15 3	14,673 19 1	3,152,703½	515,104 2 5	340,251 4 5	100,055 7 4	74,797 10 8
1882-83	2,086,976½	384,007 5 9	227,060 3 4	88,797 1 1	68,129 9 4	1,196,322½	161,035 16 7	119,310 9 1	24,940 13 8	16,784 13 10	3,283,799	545,043 2 4	346,390 12 5	113,738 6 9	84,914 3 2
1883-84	2,056,241½	368,880 9 2	223,913 3 6	81,777 2 7	63,190 3 1	1,286,291½	175,123 6 7	140,324 19 11	21,404 12 10	13,393 13 10	3,343,139	544,003 15 9	364,238 3 5	103,181 15 5	76,583 16 11
1884-85	2,033,938	360,469 16 5	218,775 8 4	79,930 9 2	61,763 18 11	1,421,111	195,974 2 6	157,057 2 4	23,943 8 0	14,973 12 2	3,455,049	556,443 18 11	375,832 10 8	103,873 17 2	76,737 11 1

TABLE B.

Division of Traffic as actually carried.

Year.	INDIAN MESSAGES.				TRANS-INDIAN MESSAGES.				TOTAL.			
	Total net value.	Proportions for			Total net value.	Proportions for			Total net value.	Proportions for		
		Eastern Company.	Indo-European Company.	Indo-European Department.		Eastern Company.	Indo-European Company.	Indo-European Department.		Eastern Company.	Indo-European Company.	Indo-European Department.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1878-79	310,009 16 2	221,062 0 7	48,921 2 0	40,026 13 7	117,170 15 7	111,616 0 7	3,316 9 4	2,238 5 8	427,180 11 9	332,678 1 2	52,237 11 4	42,264 19 3
1879-80	337,767 6 8	229,381 19 1	59,437 16 3	48,947 11 4	142,541 14 3	134,124 5 8	4,877 2 3	3,540 7 0	480,309 1 7	363,506 4 9	64,314 18 6	52,487 18 4
1880-81	379,839 8 8	262,115 19 4	64,967 10 10	52,755 18 6	143,776 3 1	132,990 5 3	6,307 8 7	4,478 19 3	523,616 1 9	395,106 4 7	71,274 19 5	57,234 17 9
1881-82	360,011 1 9	232,682 0 4	71,429 14 11	55,899 6 6	155,093 0 8	126,038 4 1	17,846 9 11	11,208 6 8	515,104 2 5	358,720 4 5	89,276 4 10	67,107 13 2
1882-83	384,007 5 9	185,637 10 3	113,201 11 7	85,168 3 11	161,035 16 7	95,426 5 8	40,049 13 6	25,559 17 5	545,043 2 4	281,063 15 11	153,251 5 1	110,728 1 4
1883-84	368,880 9 2	206,426 16 6	92,281 15 4	70,171 17 4	175,123 6 7	146,277 15 11	17,609 12 10	11,235 17 10	544,003 15 9	352,704 12 5	109,891 8 2	81,407 15 2
1884-85	360,469 16 5	191,129 15 6	95,655 5 6	73,684 15 5	195,974 2 1	166,473 1 3	18,909 7 5	11,691 13 10	556,443 18 11	356,602 16 9	114,464 12 11	85,376 9 3

LONDON OFFICE;
August 1884.

J. U. BATEMAN-CHAMPAIN, *Colonel, R.E.,*
Director-in-Chief.

A. BRASHER,
Director of Traffic.

APPENDIX D.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

Total interruptions to through traffic on the Constantinople-Karachi Section of the Turkish route during the year 1884-85.

Month.	Constantinople-Fão Section.			Fão-Karachi Section.			Turkish route totally interrupted.			Remarks.
	D.	H.	M.	D.	H.	M.	D.	H.	M.	
April 1884	5	5	48	5	4	34	10	10	22	
May "	3	12	42	7	19	48	11	8	30	
June "	1	8	..	...	...	...	1	8	...	
July "	5	...	4	...	...	...	5	...	4	
August "	...	...	...	...	...	...	...	...	...	
September "	...	23	47	...	...	...	...	23	47	
October "	...	...	...	4	7	40	4	7	40	
November "	...	...	...	10	...	...	10	...	...	
December "	...	...	...	27	13	...	27	13	..	
January 1885	...	7	50	5	19	...	6	2	50	
February "	...	...	...	...	...	...	...	...	...	
March "	...	12	43	15	2	4	15	14	47	
	16	22	54	75	18	6	92	17	...	
	Comparison with preceding two years.									
	D.	H.	M.	D.	H.	M.	D.	H.	M.	
1882-83	29	14	13	31	9	16	60	23	29	
1883-84	31	5	5	17	1	30	48	6	35	

List of Total interruptions to through traffic on the Teheran route in 1884-85.

Month.	Indo-European Company's Section.			Indo-European Departmental Links. In Persia.			Indo-European Departmental Links. In Persian Gulf.			Deduct for simultaneous interruptions on two or more sections of Indo-European route.			Indo-European route as a whole, and Teheran totally interrupted.			Remarks.
	D.	H.	M.	D.	H.	M.	D.	H.	M.	D.	H.	M.	D.	H.	M.	
April 1884	...	12	27	...	12	40	...	...	...	...	...	..	1	1	7	
May "	...	3	22	...	...	...	...	...	...	...	...	...	...	3	22	
June "	...	19	35	...	...	...	...	...	...	...	...	...	...	19	35	
July "	...	15	34	...	...	...	...	...	...	...	...	...	...	15	34	
August "	...	4	55	.		...	...	...	...	...	...	...	...	4	55	
September "	..	5	39	...	...	...	...	...	...	...	...	...	...	5	39	
October "	...	1	25	...	.	...	...	...	...	...	...	...	..	1	25	
November "	...	23	25	...	...	...	...	...	...	...	...	...	...	23	25	
December "		2	45	...	13	40	...	...	...	...	...	...	...	16	25	
January 1885	...	...	25	9	23	50	5	19	...	1	11	50	14	7	25	
February "	2	9	45	2	2	18	...	...	...	...	...	...	4	12	3	
March "	...	...	...	...	7	14	..	...	...	...	...	...	...	7	14	
	6	3	17	13	11	42	5	19	...	1	11	50	23	22	9	
	Comparison with preceding two years.															
	D.	H.	M.	D.	H.	M.	D.	H.	M.	D.	H.	M.	D.	H.	M.	
1882-83	29	10	16	1	4	31	*5	18	24	...	...	..	36	9	11	
1883-84	9	7	11	...	13	41	*17	1	30	...	13	18	24	9	4	

* Included also in Fão-Karachi Section.

LONDON OFFICE;
28th August 1885.

J. U. BATEMAN-CHAMPAIN, *Colonel, R.E.*,
Director-in-Chief.

A. BRASHER,
Director of Traffic.

APPENDIX E.

INDO-EUROPEAN TELEGRAPH DEPARTMENT

(PERSIAN GULF SECTION).

Statement of work done by the I. M. S. "Patrick Stewart" during the year 1884-85.

Date.				Particulars.
From		To		
1884.				
April	1	April	1	On passage to Karachi from Persian Gulf.
"	2	"	2	Arrived at Karachi.
"	3	"	17	Lying at moorings in Karachi Harbour, cleaning and scraping double bottoms, heeling ship over, coaling and preparing vessel for sea.
"	18	May	30	Left Karachi and repaired Gwadur-Jashk, Jashk-Bushire cable (2 faults) and Bushire-Fâo cable (2 faults), and returned to Karachi with S. S. *Comet* in tow from Gwadur.
May	31	June	21	Lying at moorings in Karachi Harbour.
June	22	"	23	Vessel beached for repairs.
"	24	August	19	Vessel hauled off and moored.
August	20	September	3	Left Karachi and repaired 3 faults in the Jashk-Bushire gutta-percha cable, and returned to Karachi.
September	4	"	15	Lying in Karachi Harbour prepared for sea.
"	16	October	7	Left Karachi and repaired Jashk-Bushire and Gwadur-Karachi gutta-percha cable, and returned to Karachi.
October	8	"	12	Lying in Karachi Harbour, prepared ship to proceed on cable work near Bushire.
"	13	November	9	Left Karachi and repaired 2 faults in Jashk-Bushire, 1 fault in Bushire-Fâo cables, and returned to Karachi.
November	10	"	10	Left Karachi and repaired fault in Karachi-Gwadur cable off Cape Mouze, and returned to Karachi.
"	11	"	15	Lying at moorings in Karachi Harbour, removing cable, &c., and preparing ship to proceed to Bombay.
"	16	"	16	Left for Bombay.
"	16	"	19	On passage.
"	20	"	20	Arrived Bombay and discharged stores, &c.
"	21	December	1	Docked vessel and under going repairs, &c.
December	2	"	2	Hauled out of dock.

Statement of work done by the I. M. S. " Patrick Stewart" *during the year 1884-1885*—(contd).

Date. From		Date. To		Particulars
December .	3	December .	4	Employed coaling ship, taking in Government stores for Karachi. Left at midnight.
" .	5	" .	6	On passage.
" .	7	" .	7	Arrived at Karachi.
" .	8	" .	11	At Karachi discharging stores and taking in cable and telegraph stores for Persian Gulf.
		1885.		
" .	12	January .	17	Left Karachi and repaired Karachi-Gwadur gutta-percha cable off Milan, 2 faults in Jashk-Bushire India-rubber cable off Hengam Island and Tomb Island, and one fault in Bushire Fâo-cable, and one fault in Bushire-Jashk gutta-percha cable off Great Tumb, and returned to Karachi.
January .	18	" .	26	Lying at moorings in Karachi Harbour, coaling and preparing ship for sea.
" .	27	February .	5	Left Karachi and repaired fault in Jashk-Bushire gutta-percha west of Jashk, and returned to Karachi.
February .	6	" .	14	Lying at moorings in Karachi Harbour, coaling and preparing ship, taking in cable, &c., preparatory to leaving for Paumben to lay a new cable between India and Ceylon.
" .	15	" .	15	Left for Ceylon.
" .	16	" .	28	On passage.
March .	1	March .	1	Arrived at Paumben.
" .	2	" .	7	Employed submerging new cable between Ceylon and India.
" .	8	" .	8	Left for Colombo, *viâ* Galle, through Palks Straits.
" .	9	" .	10	On passage from Point Pedro to Colombo.
" .	11	" .	11	Arrived at Colombo.
" .	12	" .	13	Coaling ship, filling up boiler with fresh water, &c., and left at 10 P.M. for Karachi.
" .	14	" .	22	On passage.
" .	23	" .	23	Arrived at Karachi.
" .	24	" .	31	Lying at moorings in Karachi Harbour, cleaning, scraping boilers, coaling ship, and taking in cable, &c.

KARACHI;
13th June 1885.

B. FFINCH,
Director, Persian Gulf Telegraphs.

APPENDIX F.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

ADMINISTRATION REPORT, 1884-85.

The lengths of the various sections on the 31st March 1885 were as follows :—

	Knots.
Fâo-Bushire gutta-percha	152 59
Bushire-Jashk ditto	507 18
Jashk-Gwadur ditto	273·33
Gwadur-Manora ditto	271·62
Bushire-Jashk India-rubber	500·42
Total	1,705 14

the total length having by the various repairs during the last year been increased 2·1 knots.

ELECTRICAL CONDITION OF THE CABLES.

Appendix A.

All the sections being faulty at the close of the last official year, I have given in Appendix A the electrical condition during the month preceding that in which the various faults occurred. These figures show the cable throughout to be electrically in very fair order, and I have no doubt that as soon as the various repairs are completed, the insulation will compare well with that of last year.

The faults in the Bushire-Jashk India-rubber, Jashk-Gwadur and Gwadur-Manora gutta-percha sections are partial earth ones, and have not up to the present interfered with the working in any way.

FAULTS AND INTERRUPTIONS.

Appendix B.

The faults during the last official year reached the large number of 29, of which 22 have been repaired, while 3 partial earth faults and 4 total breaks are still waiting repair. This delay has been caused by the cable ship having been away five weeks to lay the Ceylon cables and afterwards breaking down after leaving Karachi on the way to repair the faults in question.

The Fâo-Bushire cable had 4 faults, and was interrupted during the last year for 70 days. The Bushire-Jashk gutta-percha section, with 13 faults, was broken down 119 days. The India-rubber cable had 5 faults, and failed for 40 days. The Jashk-Gwadur section had but 2 partial earth faults, and was interrupted for repairs only for 20 hours; while the Gwadur-Manora section, with 4 defects, was interrupted 40 days.

One circuit from Karachi to Bushire was available for 360 days, and a second line was working for 7 months; while the Persian Gulf system was totally interrupted for 5 days only, in consequence of both the Bushire-Jashk cables being broken down simultaneously.

REPAIRS.

Appendix C.

To execute the 20 repairs, the cable ship *Patrick Stewart* made six trips, during which she steamed over 11,000 miles. The Engineering staff were absent from head-quarters, up the Gulf, 157 days, besides 35 days laying the Ceylon cable, during which the ship steamed another 3,700 miles. Of the 46 miles of cable cut out, 20 per cent. had to be left on the ground, being too weak to be lifted; 62 per cent. was stripped for the core, only a small part of which can be re-made into cable, on account of its being recovered in too short lengths; and only 18 per cent. was found good enough for re-laying after being repaired and re-taped.

It is a very significant fact that out of 7 miles India-rubber cable recovered in the various repairs, only one mile was in a sufficiently good state to repair and re-lay, the other six miles being in short pieces or having guards completely decayed.

It is in a great measure due to the accuracy with which Captains Bishop and Finney put the ship near the positions of the faults, that the expenditure of cable per repair does not exceed the average of the previous years.

EXPENDITURE OF CABLE AND CABLE IN STOCK.

Appendix D.

The total quantity of cable expended during the year was 83·25 knots, but from this must be deducted 29·19 knots handed over to the Indian Department and laid between India and Ceylon. Of the remaining 54 knots, 6 were expended in renewing two sections of the harbour cables, leaving 48 knots for the 20 repairs along the line, or 2·4 knots per repair. Considering the age of the cable and the very bad state of the guards, this is a very satisfactory result.

During the year 20 knots of cable of a smaller type were manufactured at Manora. It is intended to lay this piece in one place, where an extensive renewal may be found necessary. Including this cable, the stock in hand at the close of the last official year was 77·78 knots, with enough material in reserve to manufacture another 24 knots. This may appear a large stock of cable to have in hand, but when it is considered that lately faults have been much more frequent, there being at present 7 defects to be repaired, it will be seen that we have done right in increasing our reserve; especially bearing in mind that most of the cable now picked up at sea cannot be re-used.

EXTRACTS FROM THE HISTORY OF THE CABLES DURING 1884-85.

Fão-Bushire Section, 152·59 knots.

The partial earth fault still existing at the close of the year 1883-84 was repaired in May 1884, when a total break in this section necessitated the despatch of the repairing vessel to this end of the Gulf. The total number of faults that occurred in this section during the past year amounted to four, of which three, caused by corrosion of the guards, have been repaired, while the fourth still causes an interruption. The long interruption of 37½ days was due to the ship being in dock in Bombay at the time the cable failed.

Bushire-Jashk gutta-percha section, 507·18 knots.

Thirteen defects occurred in this section during the year, of which only ten have been repaired up to the present. Of these ten, five were due directly to the corrosion of the guards where the cable was tightly laid across submarine ravines, one to a bugla's anchor where the guards were much decayed, one to a fish-bite where the core was quite exposed, and three to the decay of the percha in shallow water near Jashk.

The state of the original cable is now so bad that I have found it necessary to splice on to the first fair piece of the cable we lifted, it being too dangerous to examine the cable for any distance on either side of the repair, as experience showed it probable that doing so might necessitate the insertion of several more miles of cable. During the repair of a fault off Mussendom in April 1884, it was found necessary to insert over 7 miles, although the cable was first grappled half a mile from the fault. The cable proved so bad that only 2·79 knots could be recovered, in short pieces, and over 4 knots had to be left on the ground.

The interruptions on this section amounted to 119 days, of which 35 days are due to the repairing vessel having been away, laying the cable between India and Ceylon.

Bushire-Jashk India-rubber cable, 500·42 knots.

Five faults occurred in this section during the past year, of which number four have been repaired and one is not yet removed. This latter is a partial earth fault, and does not interfere with the working. Of the four faults removed, two were caused by the corrosion of the iron guards, and two by chafes on the rocky ground off the Tumb Islands, where the cable spans declivities 30 fathoms deep.

This section failed for 40 days, of which 15 days may be credited to the ship being away in dock.

The cable on either side of the faults has been found to be in indifferent order, and of the 7 knots recovered in the repairs, only one knot was good enough to be re-taped for re-laying after being turned over in the factory, and the rest had to be stripped, partly because the pieces recovered were too short for splicing on, and partly because the guards were found to be unreliable.

Jashk-Gwadur cable, 273·33 knots.

This section had but two faults, both partial earth, during the past year; one of these was repaired in May 1884, and the other has not yet been removed, because its resistance has until lately been too high and variable for exact localization. This defect has not in any way interfered with the working, but will be cut out the next time the repairing vessel proceeds up the Gulf.

This section was only interrupted for 20 hours during the year, and that only for repairs.

Gwadur-Manora cable, 271·62 knots.

This cable had two partial earth faults and two total breaks. One of the former is still unrepaired owing to the difficulty in localizing it. As the working is good, and we have a double land line over this section, it has been deemed hitherto unadvisable to attempt the repair of this defect with the probability of expending several more miles of cable than will be necessary after its locality has been accurately determined. The other partial earth fault only occasioned an interruption of eight hours during repairs, and was found to be caused by the

cable having opened out by being rolled along the bottom of the sea by the swell, and the core being damaged by a broken wire.

The two total breaks were caused—one by the decay of the guards, and the other by the cable having been twisted to breaking point by rolling up and down a declivity. The long interruptions of 24 and 17 days respectively were caused—the first by the ship being up the Gulf repairing other faults, and the second by her being in dock in Bombay.

Harbour cables 1, 2 and 3.

Only one fault occurred, and that in cable No. 1; but on being lifted, all the cables were found to be in such a state of decay that it was thought advisable to renew them across the harbour from box 6 to box 8, a distance of about two miles. The route was altered by the cables being taken along the training groyne from the native jetty instead of crossing over to Baba Island from box 7. At the end of the groyne sufficient slack was laid to lead the cables into another cable box to be erected here, should it be found advisable. The expenditure of cable for this renewal was 6·14 knots. The total length was increased by 0·12 of a knot, the total length of each now being 5·89 knots.

The ends in the cable boxes have been renewed, and the tests are satisfactory.

CABLE HOUSES AND LAND LINES TO OFFICES.

The roof of the cable house on the Manora beach has been renewed. All the cable boxes between Manora and Karachi have been freshly cement-pointed. The cable land line in connection with the Jashk gutta-percha cable at Bushire showed an extraordinary low insulation in February. All insulators were examined and cleaned without any improvement. I then instructed the Superintendent, Bushire, to replace them by new insulators. Unfortunately in taking out the old ones they were nearly all broken, so that I was unable to trace the cause of the defect, but I have no doubt it was a cracked insulator.

The cable land lines at Jashk were blown down by a hurricane on the night of the 30th March and temporarily re-erected the next morning. Some of the iron posts were broken and others bent by the force of the wind. The interruption due to this accident lasted 12 hours.

MECHANICAL CONDITION OF THE CABLES.

The gutta-percha cable has now entered on the 22nd year of its existence, and the iron guards have decayed in most places. Very little of the cable recovered in repairs can be used again, though a few of the larger pieces of core can be re-made into cable. The amount of the latter is also getting less every month, as most of the old cable is now recovered only in very short pieces, and even where longer pieces are taken on board, the core stretches under the heavy weight in 30 to 50 fathoms of water, and so mostly becomes unfit for re-manufacture. The Bushire-Jashk section of this cable has supplied by far the greatest number of interruptions; yet there is a length of over 200 miles in which not a single defect has occurred since the cable was submerged. This, I think, must be owing to the cable here being laid on a perfectly level bottom, as the great majority of interruptions have been caused by the cable being laid too tight on an uneven surface, and where the guards corroded, the core has been stretched to breaking point.

I can only re-echo Mr. Mance's observations on this head in his report for the year 1883-84, and add, that from the appearance of the cable lifted in various parts of the line during the 15 repairs effected by me since I took charge of the Engineering duties, it is clear that the only perfectly reliable cable in the whole of our system is that which has been inserted in our various repairs during the last few years.

The prompt laying of a new cable between Jashk and Bushire is of the utmost importance. By then picking up the present gutta-percha cable in this section, sufficient good cable will doubtless be obtained to put all the other sections in a thorough state of repair, as all the worst parts in all the sections are known.

The India-rubber cable is also beginning to show signs of breaking up, the cable on either side of late repairs having shown that decay of the iron guards has commenced, and that this cable cannot any longer be absolutely depended upon to keep up communication. This core is, from the flexibility of its de-electric, much more liable to be pierced by broken wires, and consequently to the development of partial earth faults. It is also very liable to injury in being handled in the factory, minute faults having been discovered in cable re-made from old core. I have lately noticed in recovered core that the inner coating of the India rubber (*i. e.*, that nearest to the conductor) is in most cases in a state of decay, being as soft as if under the influence of strong heat.

MANORA CABLE FACTORY.

A large additional piece of ground between the factory and the harbour has been reclaimed during the year, leaving now only one large space to be filled up, for which Rs. 3,500 have been sanctioned in the Budget for the present year, and the work will be proceeded with at once. This gives us a large space for storing posts for the land line, &c., and for erecting a shed for pitch and taping which is much needed.

A coal-shed has been erected on part of the reclaimed ground, and is proving a perfect success, as we are now able to buy coal in large quantities at a great reduction in price.

I have had part of the works enclosed by wooden strip fencing, as the place was too open and was used as a public way by all comers, which led to a great deal of petty pilfering. But much more has to be done in this direction, and I hope to be able to fence in the whole of the compound during the present year.

The large boiler purchased and set up during the year 1883-84 has done excellent work, but lately a small crack has shown itself in one plate, which the engine foreman states is due to our having used brackish water: a thick deposit of salt had formed in a place inaccessible for cleaning, and the iron there was burnt. The boiler is now under repair, and I shall use only fresh water for the future, under which condition, I am informed by competent authority, the boiler will be good for at least ten years more.

The out-turn of cable from the factory has been larger than that of any previous year, no less than 84·14 knots having been manufactured, of which 8·24 knots were shore-end cable covered with No. 3 B. W. G. iron guards, 19·89 knots thin type cable covered with No. 9 iron guards, and the rest our ordinary type main cable. Of the total manufactured, 29·19 knots were made for Ceylon and laid by the *Patrick Stewart* in March last.

In addition to this, 10 knots of old cable picked up at sea were covered with taping and re-submerged, and 26 knots were stripped for the sake of the core, of which, however, only 6½ knots were good enough to re-make into cable after careful examination.

I am happy to say that I have succeeded in turning out over a mile of our ordinary main cable per day while making the cable for Ceylon; but I had great difficulty in making the shore-end cable, as our machinery is not strong enough for making such a heavy type of cable. It was only with the utmost care I succeeded in finishing the 8 knots required for Ceylon, and I was only able to turn out one-third of a mile per day.

WORKING AND TESTING.

No change in the method of working has been found necessary. The faults have been localized with the usual accuracy; the average distance between the assumed and real position of all the faults during the year is one-third of a knot.

These excellent results are in a great measure due to Mr. Mance's formula for eliminating the disturbing elements of earth and polarization currents. This formula has been found of the greatest benefit, and cannot be too highly praised, as by the use of it many miles of cable have been saved. With an old cable like ours, it is of the first importance to get as near to the fault as possible, as most of the cable picked up now is absolutely useless.

CONCLUDING REMARKS.

Good communication with Europe by our system of cables has been kept up during the past year with the greatest exertion and at considerable expense. It has been found necessary to send out the repairing vessel immediately on the occurrence of one fault, while formerly it was the custom to wait for the development of a second defect, but the age of the India-rubber cable has necessitated this change in procedure.

I think I have shown clearly that the laying of a new cable between Jashk and Bushire during the next cold season is absolutely necessary, if communication with Europe by this route is to be kept up at all fairly well. After this cable is laid, it would be well if an extensive examination of the other sections and renewal of the weak places therein were taken in hand. This we will be able to do with little expense, as a great portion of the present Jashk-Bushire gutta-percha cable after being picked up and repaired in our cable factory will be available for these renewals, and it will not be before this has been done that we shall be able to look forward to comparative freedom from interruptions.

Since writing the above, all the total breaks and two partial defects have been repaired, and all sections are in excellent working order.

KARACHI;
22nd May 1885.

J. POSSMANN,
Acting Engineer and Electrician,
Persian Gulf Telegraphs.

APPENDIX A.

Statement showing insulation of the Persian Gulf cables during March 1885.

SECTIONS.	Length, knots.	Original insulation, megohms per knot.	Insulation, March 1884, megohms per knot.	Insulation, March 1885, megohms per knot.	Insulation, month preceding fault.
Fâo-Bushire	152·59	600	Faulty	190	190
Bushire-Jashk gutta-percha	507·18	400	94	Faulty	86
„ India-rubber	500·42	2,000	450	„	356
Jashk-Gwadur	273·33	400	153	„	161
Gwadur-Manora	271·62	275	214	„	190
Harbour Cables, No. 1	5·77	24	7		
„ „ 2	5·77	4	4		
„ „ 3	5·77	75	6	6	

KARACHI;
22nd March 1885.

B. FFINCH,
Director, Persian Gulf Telegraphs.

J. POSSMANN,
Acting Engineer and Electrician, Persian Gulf Telegraphs.

APPENDIX C.

Statement shewing the repairs and renewals of harbour cables during the official year 1884-85.

Number of repair.	Date of development of fault.		Date of completion of repair.		Number of cable.	Locality of fault.	Cause of fault.	Remarks.
	1884.		1884.					
1	June	24	June	25	2	In box 2	Percha perished.	
2	July	9	July	10	1	Between boxes 7 and 8	Corrosion of guards.	
3	—		"	30	1, 2, 3	" " 6 and 7	" "	Renewed throughout the section by laying 416 fathoms of old repaired deep sea cable in each line.
4	—		"	30	1, 2, 3	" " 7 and 8	" "	Renewed throughout the section by laying 1,660 fathoms of new deep sea cable (old core) in each line.

KARACHI;
22nd May 1885.

B. FFINCH,
Director, Persian Gulf Telegraphs.

J. POSSMANN,
Acting Engineer and Electrician, Persian Gulf Telegraphs.

APPENDIX D.

Statement shewing expenditure of cable during 1884-85 and quantity remaining on hand on the 31st March 1885.

Description.	Balance, 31st March 1884. Knots.	Received since.			Total receipts, 1884-85.	Total expenditure.	Balance in hand, 31st March 1885.	Remarks.
		Manufactured at Manora.	Received from England.	Picked up at sea.				
Gutta-percha.								
Shore-end cable	...	8·24	...	...	8·24	8·07	0·17	8·07 knots made for Ceylon.
Main cable	48·93	42·62	...	9·204	100·754	67·26	33·49	21·12 do. do.
Small type cable, core sheathed with No. 9 wire	...	19·89	...	...	19·89	...	19·89	
Small type cable, P. G., core sheathed with No. 9½ wire	0·75	...	...	...	0·75	0·75	...	
India-rubber.								
Shore-end cable	4·00	...	...	...	4·00	...	4·00	
Main cable	13·01	13·39	...	1·00	27·40	7·173	20·227	

KARACHI;
22nd May 1885.

B. FFINCH,
Director, Persian Gulf Telegraphs.

J. POSSMANN,
Acting Engineer and Electrician, Persian Gulf Telegraphs.

APPENDIX G.

INDO-EUROPEAN TELEGRAPH DEPARTMENT

(PERSIAN GULF SECTION).

Return of total interruptions which occurred on the Mekran Coast land line of the Persian Gulf Telegraphs during the year 1884-85.

No.	From.		To.		Duration.			Cause.	Remarks.
	Date.	Time.	Date.	Time.	D.	H.	M.		
								Karachi-Ormara Section. Nil.	
								Ormara-Gwadur Section.	
1	December . 24	2 A. M.	December . 24	7-22 A. M.	0	5	22	Three posts blown down during storm near Gwadur.	
2	March . 26	3-20 P. M.	March . 27	1-54 P. M.	1	22	34	Posts washed down during heavy flood and storm at Bassoli river.	
3	" . 30	4 P. M.	" . 31	9-53 P. M.	0	17	53	Unknown.	
								Gwadur-Charbar Section. Nil.	
					2	21	49	*Charbar-Jashk Section.* Nil.	

KARACHI;
13th June 1885.

B. FFINCH,
Director, Persian Gulf Telegraphs.

APPENDIX H.

INDO-EUROPEAN TELEGRAPH DEPARTMENT

(PERSIAN GULF SECTION).

Showing the traffic received from the Indian, Persian and Turkish Telegraph lines and from stations of the Section, during the year 1884-85.

1884-85.	India.			Persia.			Turkey.			Stations of the Persian Gulf Section			Gross Total.		
	Number of messages	Number of words.	Net receipts to Persian Gulf Section.	Number of messages	Number of words.	Net receipts to Persian Gulf Section.	Number of messages.	Number of words.	Net receipts to Persian Gulf Section	Number of messages.	Number of words	Net receipts to Persian Gulf Section.	Number of messages.	Number of words.	Net receipts to Persian Gulf Section.
Month.			Rs. A. P			Rs A. P.			Rs. A P			Rs. A. P			Rs A. P.
April	3,643	47,769	37,747 6 0	3,024	46,456	31,818 14 0	220	2,135	1,506 11 0	269	3,045	531 0 0	7,156	99,405	71,603 15 0
May	3,941	51,021	40,406 14 0	3,868	55,711	38,032 5 0	220	2,582	2,067 9 0	276	2,953	591 0 0	8,295	112,267	81,097 12 0
June	3,514	45,104	35,822 4 0	3,133	46,885	31,115 6 0	275	2,397	1,939 13 0	210	2,667	489 8 0	7,132	97,053	69,386 15 0
July	3,947	52,106	41,317 6 0	3,512	53,593	36,107 14 0	342	3,270	2,571 11 0	236	3,916	699 10 0	8,037	111,985	80,696 9 0
August	4,270	53,948	42,643 6 0	3,388	52,441	35,244 14 0	343	3,210	2,535 1 0	204	1,843	407 6 0	8,205	111,442	80,830 11 0
September	4,277	54,443	42,898 3 0	3,613	56,493	36,423 12 0	334	2,714	2,231 2 0	240	2,581	693 6 0	8,464	116,231	82,246 7 0
October	4,429	54,575	42,709 4 0	3,507	51,915½	35,498 2 0	309	2,592½	1,978 4 0	313	3,424	838 12 0	8,558	112,507	81,024 6 0
November	4,106	53,795	42,325 15 0	3,339	51,021½	34,193 9 0	209	2,195	1,616 12 0	282	3,720	1,004 5 0	7,936	110,731½	79,140 9 0
December	4,441	60,660	47,681 7 0	3,383	55,224½	36,098 11 0	53	587	522 12 0	263	3,145	701 10 0	8,140	119,616½	85,004 8 0
January	2,527	35,681	27,818 11 0	2,239	31,897	22,137 12 0	303	2,666	2,189 12 0	312	3,639	722 0 0	5,381	73,883	52,868 3 0
February	3,294	47,867	37,972 12 0	3,104	55,222	37,668 5 0	317	2,815	2,331 10 0	313	4,024	829 11 0	7,028	109,928	78,852 6 0
March	4,777	76,679	60,145 9 0	3,726	66,966	45,840 3 0	151	1,331	1,063 1 0	349	5,359	1,567 3 0	9,003	150 355	1,08,616 0 0
Total for the year	47,166	633,648	4,99,489 1 0	39,826	623,845½	4,20,179 11 0	3,076	28,494½	22,604 2 0	3,267	39,416	9,075 7 0	93,335	1,325,404	9,51,348 5 0
Average per mensem	3,931	52,804	41,624 1 5	3,319	51,987	35 014 15 7	256	2,374	1,883 10 10	272	3,285	756 4 7	7,778	110,450	79,279 0 5

KARACHI ;
25th May 1885.

B. FFINCH,
Director, Persian Gulf Telegraphs.

A. HERBAGE,
Traffic Manager, Persian Gulf Section.

APPENDIX I.

INDO-EUROPEAN TELEGRAPH DEPARTMENT

(PERSIAN GULF SECTION).

Showing the number of messages and words and the percentage of messages received from, and forwarded to, the Persian and Turkish lines during the year 1884-85, compared with the previous year.

Month.	1884-85.												1883-84											
	Vid TEHERAN.						Vid TURKEY.						Vid TEHERAN.						Vid TURKEY.					
	From.		To.		Total		From.		To.		Total.		From.		To.		Total.		From.		To.		Total.	
	Messages	Words.	Messages	Words.	Messages	Words	Messages.	Words.	Messages	Words	Messages.	Words.	Messages	Words	Messages	Words	Messages	Words.	Messages	Words	Messages.	Words	Messages	Words
April	3,024	46,456	3,470	45,965	6,494	92,421	220	2,135	145	1,453	365	3,588	3,499	51,430½	3,668	48,794	7,167	100,224½	248	2,335	139	1,476	387	3,811
May	3,858	55,711	3,841	49,717	7,699	105,428	220	2,582	129	1,429	349	4,011	3,527	52,620	3,763	50,728	7,290	103,348	325	3,081	159	1,554	487	4,635
June	3,133	46,985	3,387	43,798	6,520	90,683	275	2,397	136	1,250	411	3,647	3,207	45,114	3,526	45,784	6,733	90 898	315	3,555	125	1,296	440	4,851
July	3,512	53,593	3,811	50,374	7,323	103,967	342	3,270	167	1,957	509	5,227	2,911	43,096	3,217	44,236	6,128	87,332	316	3,299½	151	1,967	467	5,266½
August	3,388	52,441	4,114	52,438	7,502	104,879	343	3,210	178	1,615	521	4,825	3,228	48,034	3,623	49,374	6,851	97,408	386	4,083	221	2,399	607	6,487
September . . .	3,613	56,493	4,109	52,729	7,722	109,222	334	2,714	167	1,707	501	4,421	3,144	50,696	3,268	43,266	6,412	93,952	380	3,496½	225	2,365	605	5,861½
October	3,507	51,915½	4,281	53,065	7,788	104,980½	309	2,592½	169	1,513	478	4,105½	3,173	45,102	3,530	47,460	6,703	92,562	343	3,560	220	2,238	563	5,798
November . . .	3,339	51,021½	3,973	52,477	7,312	103,493½	209	2,195	162	1,545	371	3,740	2,030	32,353	2,330	32,871	4,360	65,224	205	1,949	146	1,321	351	3,270
December . . .	3,383	55,224½	4,352	59,652	7,735	114,876½	53	587	46	479	99	1,066	3,072	51,090	3,300	46,921	6,372	98,011	251	2,248	180	1,913	431	4,161
January	2,239	31,897	2,362	33,946	4,601	65,843	303	2,666	148	1,486	451	4,152	3,752	60,014	4,213	59,658	7,965	119,672½	248	2,319	139	1,499	387	3,818
February	3,104	55,222	3,160	45,967	6,264	101,189	317	2,815	146	1,704	463	4,519	3,091	58,004	3,869	53,650	7,560	111,654	332	3,214	187	1,861	519	5,075
March	3,726	66,986	4,632	75,127	8,358	142,113	151	1,331	91	756	242	2,087	3,609	55,239	3,806	54,087	7,415	109,326	382	3,400	226	2,287	608	5,687
Total for the year . .	39 826	623,945½	45,492	615,255	85,318	1,239,100½	3,076	28,491½	1,684	16,894	4,760	45,388½	38,843	592,782½	42,113	576,829½	80,956	1,169,612	3,734	36,945	2,118	21 776	5,852	58,721
Percentage of messages vid Teheran . .	...	...	...	...	94 72%	...	.	. .	.	...	.	...	...	...	..	...	93·26%	...	...	...	...	.	..	. .
Percentage of messages vid Turkey . . .	...	...	...	. .	...	.	...	...	...	. .	5 28%	...	...	...	.	.	..	. .		...	...	...	6 74%	

KARACHI;
25th May 1885.

B. FFINCH,
Director, Persian Gulf Telegraphs.

A. HERBAGE,
Traffic Manager, Persian Gulf Section.

APPENDIX K.

INDO-EUROPEAN TELEGRAPH DEPARTMENT

(Persian Gulf Section).

Showing the maximum, minimum and mean rate of transmission from the United Kingdom to Karachi during the year 1884-85 compared with that of the previous year.

Month.	1884-85. United Kingdom to Karachi. Vid Teheran. Maximum. H.	M	Minimum. H.	M.	Mean. H.	M.	Vid Turkey. Maximum. H.	M	Minimum. H.	M.	Mean. H.	M.	Remarks. Teheran route.	Turkish route.	1883-84. United Kingdom to Karachi. Vid Teheran. Maximum. H.	M.	Minimum. H.	M.	Mean. H.	M	Vid Turkey. Maximum. H.	M.	Minimum. H.	M.	Mean. H.	M.	Turkish Route. Teheran route.	Turkish route.
April . . .	6	8	0	6	1	15	33	26	3	20	7	47			‡24	34	0	5	0	54	22	50	3	4	10	48	1 message *vid* Tauris delayed in transit, 5th to 8th one cable only to Bushire.	We received during the year 35 reports of interruption to the Fão-Bagdad line to the extent of 15 days on that Section.
May . . .	5	19	0	5	1	12	40	21	1	2	9	59			4	25	0	5	0	50	31	45	2	42	11	32		
June . . .	3	39	0	7	0	55	21	39	2	7	10	28			3	11	0	3	0	51	38	6	3	1	12	40		
July . . .	4	37	0	8	1	1	27	15	1	47	9	27	It was during the months of June and July only that the section had uninterrupted use of its two lines, and for the rest of the year was compelled to rely on one line for many days in each month, consequently decreasing its speed of transmission.	During the year the Turkish route was totally interrupted for 17 days on the Fão-Bagdad section, and for 71 days by the failure of the Bushire-Fão cable.	3	53	0	6	1	9	32	47	4	13	11	57	1st to 10th one cable only to Bushire. 15th to 16th one cable only to Bushire	
August . . .	3	59	0	10	0	59	30	43	3	45	8	27			8	6	0	6	1	9	45	16	2	15	12	28	8th to September 21st Karachi Gwadur cable interrupted. Working by the Mekran Coast land line	
September . .	3	56	0	9	1	5	44	12	1	58	12	30			3	4	0	4	1	3	39	26	2	41	9	3		
October . . .	1	41	0	8	1	6	30	53	4	0	13	5			2	51	0	6	0	54	19	6	2	44	6	2	19th to 31st one cable only to Bushire.	
November . .	6	1	0	8	1	15	24	59	4	29	10	19			5	15	0	6	1	7	23	45	2	34	16	56	1st to 7th one cable only to Bushire; 7th to 20th total interruption.	
December . .	9	30	0	8	1	47	†165	24	2	57	†42	50			4	58	0	8	1	12	70	36	2	52	22	56	25th to 7th February working *vid* land line. Cable interrupted	
January* . .	20	13	0	11	4	4	23	47	2	57	12	0	Serious interruption on the Persian lines.	† Messages passed over the interrupted section between Fão and Bushire by post.	‡160	10	0	7	1	57	100	19	2	45	26	21	‡Traffic *vid* Tauris much delayed westward of Teheran.	
February* . .	31	54	0	8	3	37	27	13	4	20	12	35	Bad working and interruptions in Persia, also interruptions on the Indo European Telegraph Company's lines in Europe.		5	49	0	6	1	11	80	3	1	16	7	29	29th one cable only to Bushire.	
March . . .	6	20	0	8	2	6	15	52	6	33	9	43			7	7	0	6	1	36	11	37	2	56	5	15	1st to 22nd one cable only to Bushire; 22nd to 23rd total interruption.	
Average per mensem.	8	36	0	8	1	41	40	28	3	16	13	15			19	26	0	5	1	9	42	58	2	45	12	47		

* Excluding the exceptional months of January and February, the { Maximum average is 5 7; Mean " 1 16 }

‡ Excluding April and January, the average monthly maximum is 4 51

Karachi; 25th May 1885.

B. FFINCH,
Director, Persian Gulf Telegraphs.

A. HERBAGE,
Traffic Manager, Persian Gulf Telegraphs.

APPENDIX E.

INDO-EUROPEAN TELEGRAPH DEPARTMENT

(PERSIAN GULF SECTION).

Showing the comparative speed of transmission of messages from the United Kingdom to Calcutta by the Indo-European line viâ *Teheran, and Indian lines* viâ *Karachi, and the Eastern Telegraph Company's line* viâ *Suez, and the Indian lines* viâ *Bombay, as recorded in the* "Government Telegraph Gazette" *during the years 1883-84 and 1884-85.*

Month.	1884-85.												1883-84.											
	INDO-EUROPEAN ROUTE *viâ* TEHERAN AND KARACHI.						EASTERN TELEGRAPH COMPANY'S LINE *viâ* SUEZ AND BOMBAY.						INDO-EUROPEAN ROUTE *viâ* TEHERAN AND KARACHI.						EASTERN TELEGRAPH COMPANY'S LINE *viâ* SUEZ AND BOMBAY.					
	Average monthly speed.		Shortest time during the month.		Longest time during the month.		Average monthly speed.		Shortest time during the month.		Longest time during the month.		Average monthly speed.		Shortest time during the month.		Longest time during the month.		Average monthly speed.		Shortest time during the month.		Longest time during the month.	
	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.	H.	M
April . . .	1	58	0	29	4	21	3	13	1	17	5	58	1	13	0	13	2	19	3	17	1	41	9	39
May . . .	1	44	0	24	4	7	3	13	0	20	8	43	1	19	0	33	2	54	2	17	1	11	4	03
June . . .	1	33	0	43	3	54	3	14	0	50	6	38	1	35	0	40	3	52	3	40	1	10	6	54
July . . .	1	41	0	30	2	56	3	25	1	44	5	10	1	39	0	39	2	33	2	47	1	22	6	41
August . . .	1	27	0	36	2	34	2	28	0	48	3	39	1	32	0	33	2	48	2	33	1	20	4	04
September . . .	1	27	0	35	2	24	2	27	0	40	3	28	1	34	0	31	2	41	2	54	1	43	4	45
October . . .	1	32	0	36	2	23	2	41	1	9	4	16	1	21	0	38	2	31	2	33	1	17	3	57
November . . .	1	30	0	42	3	5	3	3	1	31	4	48	1	29	0	34	3	39	3	49	1	09	9	07
December . . .	1	39	0	30	3	6	3	6	1	56	4	53	1	34	0	22	3	10	3	03	1	54	4	43
January . . .	A 3	25	0	32	A 13	2	4	21	2	16	11	46	1	54	0	45	5	26	2	49	0	44	3	52
February . . .	A 3	17	0	52	A 15	59	4	11	1	24	10	28	1	38	0	51	3	07	3	48	1	53	6	19
March . . .	B 2	14	0	40	3	55	3	33	1	43	5	9	2	01	0	49	4	59	3	41	2	18	6	52
Monthly average during the year . .	1	57	0	35	5	8	3	14	1	18	6	14	1	34	0	35	3	19	3	5	1	28	5	54
Excluding January and February .	1	40	0	34	3	16	...	...	...	...	...	...	...	...	...		...		...		...		...	

A.—Unusually high rate was caused by the defective working of the Persian lines through severe weather in South Persia.
B.—Extra pressure of traffic and long Government cypher messages.

KARACHI;
25th May 1885.

B. FINCH,
Director, Persian Gulf Telegraphs.

A. HERBAGE,
Traffic Manager, Persian Gulf Telegraphs.

APPENDIX M.

INDO-EUROPEAN TELEGRAPH DEPARTMENT

(PERSIAN GULF SECTION).

Showing the accuracy with which the traffic was conveyed, and the percentage of errors committed in transmission during the year 1884, compared with that of the previous year.

Month.	1884. Persian Gulf Section. Number of words transmitted.	Percentage of words correctly transmitted.	Monthly percentage of errors. Clerical.	Instrumental and doubtful.	Total.	Persian Section. Number of words transmitted.	Percentage of words correctly transmitted.	Monthly percentage of errors. Clerical.	Instrumental and doubtful.	Total.	Total percentage for both sections of the Department between Karachi and Teheran.	Remarks.	1883. Persian Gulf Section. Number of words transmitted.	Percentage of words correctly transmitted.	Monthly percentage of errors. Clerical.	Instrumental and doubtful.	Total.	Remarks.
January	126,949	99·737	·243	·020	·263	...	...	...	...	...	...	The statistics for these months from Teheran are not available.	141,575	99·650	·335	·015	·350	
February	133,568	99·744	·219	·037	·256	...	...	...	...	...	...		121,099	99·735	·257	·008	·265	
March	119,473	99·846	·129	·026	·154	...	...	...	...	...	...		100,941	99·742	·246	·012	·258	
April	99,405	99·816	·138	·046	·184	...	...	...	...	...	...		107,249	99·744	·250	·006	·256	
May	112,267	99·793	·154	·053	·207	...	...	...	...	...	...		110,916	99·838	·148	·014	·162	
June	97,053	99·829	·154	·017	·171	...	...	...	...	...	...		97,691	99·819	·170	·011	·181	
July	111,985	99·739	·229	·032	·261	...	...	...	...	...	...		95,071	99·843	·147	·010	·157	
August	111,442	99·804	·166	·030	·196	...	...	...	...	...	...		106,728	99·753	·233	·014	·247	
September	116,231	99·803	·165	·032	·197	109,222	99·783	·205	·012	·217	·414	From the 1st of September 1884, the Traffic Office at Karachi undertook the examination of messages transmitted by the Persian Section, and the recording of errors committed in transit between Teheran and Bushire.	102,505	99·799	·191	·010	·201	
October	112,507	99·788	·180	·032	·212	104,980	99·775	·203	·022	·225	·437		102,431	99·837	·147	·016	·163	
November	110,731	99·710	·247	·043	·290	103,498	99·764	·194	·042	·236	·526		72,128	99·772	·190	·038	·228	
December	119,616	99·768	·193	·039	·232	114,876	99·709	·218	·073	·291	·523		104,820	99·775	·196	·029	·225	
Average monthly percentage	...	99·731	·185	·034	·219	...	99·758	·205	·037	·242	·475		...	99·776	·209	·015	·224	

KARACHI;
25th May 1885.

B. FFINCH,
Director, Persian Gulf Telegraphs.

A. HERBAGE,
Traffic Manager, Persian Gulf Telegraphs.

No. 223B, dated 3rd November 1885

From—Lieut.-Col. J. Grierson, Bo. S. C., Examiner of Telegraph Accounts, Calcutta,

To—The Secretary to the Government of India, P. W. Dept.

I have the honor to submit herewith a statement of the differences between the Capital and Revenue Accounts accompanying the Administration Report of the Indo-European Telegraph Department for the year 1884-85 and those submitted by this Office.

Statement of differences between the Capital and Revenue Accounts accompanying the Administration Report of the Indo-European Telegraph Department for the year 1884-85 and those submitted by the Examiner of Telegraph Accounts.

Items.	As per Administration Report	As per Annu Account.	Difference. More in Administration Report.	Difference. Less in Administration Report.	Explanation.
	Rs.	Rs.	Rs.	Rs.	
Capital outlay to end of the year 1884-85.	1,12,89,475	1,12,89,473	2	...	Difference on account of annas and pies.
Receipts, on Revenue Account.	9,36,934	9,38,322	...	1,388	This difference is due to the earnings of the "*Patrick Stewart*" not being included in the Revenue Account accompanying the Administration Report.
Expenditure on Revenue Account.	6,31,908	7,83,679	...	1,51,771	This difference is made up of the following items, and is due to their being excluded from the Revenue Account of the year submitted by this Office owing to their having been included in the Revenue Accounts of previous years, while they have been included for the first time in the Revenue Accounts accompanying the Administration Report of the year :—
					Revenue Account Cr Rs. 1,97,630 Balance of stores in stock at Karachi on 31st March 1881 transferred to Capital Account.
					" Dr. " 41,964 Net credit to "Stores" in the accounts for 1881-82 transferred to Capital Account.
					" Dr. " 3,896 Value of a cable-covering machine twice debited to Capital Account.
					" 45,860
					" 1,51,770 Net difference.
					" 1 Difference on account of annas and pies.
					" 1,51,771

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 1st HALF OF JANUARY 1886.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Province.	District.	Quantities per Rupee in seers of 80 tolas.													Remarks.
		Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Baira or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thur Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Madras.	Ganjam	13 5	...	13 0	13 13	...	...	23 6	...	...	...	..	215 13	13 13	
	Vizagapatam	16 0	...	9 0	10 3	21 10	23 13	22 3	...	...	...	...	93 5	14 0	
	Godavery	11 11	...	10 14	44 5	23 0	21 2	27 5	...	...	..	..	170 2	13 8	
	Kistna	8 13	...	11 14	13 0	15 10	...	25 0	...	...	...	...	145 13	14 10	
	Nellore	10 5	...	12 6	15 8	21 10	22 3	25 0	...	..	...	...	93 5	14 13	
	Cuddapah	14 0	...	10 11	12 0	22 2	27 8	25 8	...	.	...	...	194 6	16 3	
	Anantapur	11 8	...	10 11	11 14	30 14	19 11	27 3	...	...	...	...	.	14 5	
	Bellary	15 6	...	11 13	13 0	25 11	24 6	31 0	..	...	...	...	94 13	14 14	
	Kurnool	12 11	...	11 11	12 2	26 0	23 11	...	.	..	..	...	139 0	14 0	
	Madras	11 5	...	11 2	12 5	17 5	21 13	25 11	...	...	...		85 0	15 0	
	Chingleput	...	...	12 0	13 3	...	...	24 11	...	...	...	..	106 14	14 11	
	North Arcot	10 3	...	12 8	12 14	20 14	18 2	30 13	...	...	...	...	140 0	14 13	
	South Arcot	8 10	...	12 3	14 6	...	28 14	29 13	...	...	...	...	201 11	16 3	
	Tanjore	9 14	...	12 6	15 14	26 3	24 10	33 3	...	...	...	.	170 2	15 3	
	Trichinopoly	9 10	...	11 14	13 13	...	21 10	27 8	...	...	...	...	97 3	16 3	
	Madura	10 2	...	11 13	12 3	25 14	23 8	32 8	...	...	...	...	116 10	15 14	
	Tinnevelly	8 8		10 11	14 0	...	...	...	...	...	...	...	70 0	15 11	
	Coimbatore	12 5	..	12 10	13 10	20 14	22 5	24 10	...	...	...	...	121 8	14 10	
	Nilgiris	7 13	...	9 10	10 6	15 6	16 13	17 5	...	...	...	...	161 13	11 0	
	Salem	10 3	...	11 3	13 3	19 2	18 14	26 8	...	...	...	...	238 2	15 11	
	South Canara	9 11	...	9 6	12 8	..	...	21 2	...	...	...	...	157 14	17 0	
	Malabar	10 1	...	12 2	12 8	...	...	16 13	...	...	...	...	121 8	14 6	
Bay.	Bombay	11 4	19 15	7 6	11 4	20 7	16 9	19 15	15 13	18 4	25 5	17 9	67 3	14 6	
	Ahmedabad	16 8	23 0	6 8	11 0	20 0	17 8	...	...	22 8	...	16 0	80 0	16 0	
	Kaira	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Surat	16 0	20 0	8 0	10 0	20 0	16 0	...	...	17 0	...	16 0	80 0	18 0	
	Broach	16 0	...	8 0	11 0	15 8	15 8	...	...	15 8	...	11 0	105 0	14 12	
	Tanna (Salsette)	10 10	...	8 10	10 5	12 0	15 0	...	...	14 5	...	9 4	74 8	16 6	
	Colába (Alibag)	...	..	..	..	...	...	...	...	...	...	...	...	...	
	Khandesh (Dhulia)	16 4	...	7 4	9 4	26 8	17 12	...	...	18 7	...	8 10	200 0	13 12	
	Násik	17 9	...	10 6	12 0	..	17 10	20 11	...	18 8	...	9 15	128 0	14 9	
	Ahmednagar	15 9	10 1	8 4	9 5	22 4	19 4	...	...	17 8	...	11 5	80 12	14 0	
	Poona	12 10	9 4	9 3	10 7	19 9	17 4	6 3	...	16 2	...	9 0	68 0	13 6	
	Sholápur	14 15	...	10 15	11 12	29 7	22 8	...	...	15 12	...	17 9	71 2	13 4	
	Bijapur (Bagalkot)	15 6	...	7 1	8 14	20 4	22 1	...	...	15 4	....	10 2	120 0	11 4	
	Satara	10 11	...	8 4	9 5	16 0	14 4	...	...	13 0	...	9 10	116 8	14 9	
	Belgaum	...	...	.	...	...	...	...	...	...	...	...	...	...	
	Dharwar (Hubli)	17 0	...	10 0	11 0	25 0	21 0	31 0	16 0	14 0	..	8 0	80 0	9 0	
	Ratnágiri	10 9	...	11 6	13 7	15 10	15 5	16 7	...	15 6	...	12 4	150 0	14 14	

BOM.														
Kanara (Karwar)	14 0	...	7 0	13 0	18 0	13 0	21 0	...	16 0	...	12 0	213 5	12 0
Pánch Mahals (Godhra)	12 0	...	9 8	10 0	...	16 0	20 0	...	22 13	24 0	11 6	160 0	15 4
Aden	...	...	...	...	..	..	...	...	..	..	...	...	...
Asirgarh	15 11	...	10 7	12 0	24 4	24 12	...	18 0	17 0	...	10 15	155 0	12 0
Baroda	12 13	13 11	6 14	9 2	18 0	16 0	18 14	12 13	18 0	...	9 2	80 0	14 0
Disa	17 8	...	6 8	9 6	21 8	21 13	...	...	21 6	...	11 12	135 0	13 0
Nimach	19 0	33 8	8 0	9 0	27 0	20 0	...	...	27 4	29 0	26 0	180 0	13 0
Nasirabad	23 0	35 0	7 0	8 0	32 8	23 14	...	14 0	37 0	35 0	15 12	90 0	14 0
Rajkot	17 0	...	6 0	9 8	19 12	17 0	...	...	21 4	...	..	80 0	35 0
Upper Sind Frontier	15 0	22 12	10 0	11 4	21 4	22 12	60 0	...	22 4	...	11 0	160 0	12 10
Karachi	14 0	19 0	8 0	14 0	20 0	16 0	20 0	16 0	19 0	17 0	8 0	85 0	17 0
Haidarabad (Gidu Bunder)	13 0	20 0	8 8	14 0	19 0	19 0	...	...	20 0	20 0	8 0	150 0	14 0
Shikarpur	13 8	22 8	10 0	12 0	19 8	23 8	...	...	22 8	...	11 0	160 0	12 8
Sukkur	15 0	25 0	10 0	15 0	20 0	21 0	...	...	23 0	..	11 0	120 0	13 0
Thar & Parkar (Umarkot)	13 8	...	...	16 0	...	17 0	...	...	...	.	...	80 0	14 12
BENGAL.													
Western Districts.													
Burdwan	15 0	...	11 4	16 8	...	...	...	...	18 0	...	22 0	120 0	13 8*a*
Bankoora	16 8	18 8	18 8	22 8	...	...	...	...	18 0	28 0	16 0	240 0	12 8*b*
Beerbhoom	15 0	...	13 8	18 0	20 0	...	...	...	12 0	...	21 0	160 0	12 0*c*
Midnapore	12 0	...	16 0	22 8	...	...	...	...	16 0	...	...	155 0	12 8*d*
Hooghly	16 0	...	10 0	13 0	...	...	...	...	16 0	...	17 0	120 0	13 9*e*
Howrah	15 0	...	8 14	13 0	...	...	...	...	17 8	...	16 0	90 0	13 0
Central Districts.													
Calcutta	14 4	19 15	6 4	8 14	13 0	15 1	...	16 0	18 8	20 0	19 14	90 0	13 4
24-Pergunnahs	14 0	17 12	8 0	12 8	...	...	...	...	17 12	21 4	...	100 0	12 13*e1*
Nuddea	16 13½	...	12 0	13 14	...	...	...	...	21 5¼	...	...	...	11 10¼*f*
Khoolna	...	.	14 0	16 0	...	...	...	...	16 0	...	10 8	200 0	12 0*g*
Jessore	12 4	...	13 4	17 0	...	...	...	...	16 0	...	16 0	120 0	11 12*h*
Moorshedabad	15 0	...	14 0	18 0	...	...	...	...	21 4	...	22 0	120 0	12 0*i*
Dinagepore	14 12	17 8	16 0	20 0	...	...	...	...	13 0	...	8 0	140 0	12 8
Rajshahye	13 8 to 16 8	...	11 4	19 11	...	...	...	...	17 4 to 19 11	...	...	240 0	12 12*j*
Rungpore	18 0	...	12 0	22 0	...	...	...	...	12 0	...	14 0	120 0	12 12*k*
Bogra	15 0	..	12 0	24 0	...	...	...	...	18 0	...	...	90 0	12 0
Pubna	16 8	...	8 4	20 0	...	...	...	...	17 8	...	22 8	200 0	12 6*l*
Darjeeling	8 0	8 0	5 0	12 0	...	...	13 0	...	10 0	20 0	...	120 0	8 0*m*
Jalpáiguri	13 0	20 0	13 0	26 0	...	...	...	...	14 0	...	20 0	128 0	12 0*n*
Eastern Districts.													
Dacca	14 0	26 0	14 8	18 8	..	..	...	..	14 8	..	...	120 0	12 0*o*
Furreedpore	16 0	20 0	13 8	16 0	...	...	...		16 0	...	..	140 0	12 0*p*
Backergunge	...	..	13 0	16 0	...	...	...	..	16 0	...	...	120 0	12 8*q*
Mymensingh	11 8	.	13 0	18 0	..	...	...	..	14 8	...	..	...	12 8*r*
Chittagong	16 0	...	13 0	16 0	...	...	...	...	14 0	...	.	120 0	13 0*s*
Noakholly	..	...	14 0	15 0	...	...	...	...	11 0	...	..		11 0
Tipperah	13 14	..	16 0	18 8	...	.	...	...	13 15	...	16 0	..	12 8*t*
Chittagong Hill Tracts	...	.	11 6	12 4	...	...	...	.	...	...	...	320 0	8 0
Hill Tipperah	12 0		13 0	18 0	...	...	...	..	12 0	...	.	..	11 0

a In sub-divisions retail prices of salt per rupee were:—Culna and Cutwa 14 seers, and Raneegunge 13-5 seers.
b In Bishenpore retail price of salt 12 seers per rupee.
c In Rampore Hât retail price of salt 13 seers per rupee.
d In sub-divisions retail prices of salt per rupee were:—Ghatal 14 seers and Tumlook 11 seers.
e In sub-divisions retail prices of salt per rupee were:—Serampore 13 seers and Jehanabad 13-8 seers.
e1 In sub-divisions retail prices of salt per rupee were:—Baraset and Bussirhat 13 seers, Diamond Harbour—Maugrahat 10-8 seers, and Kulpihat 12-4 seers, Barrackpore 12-12 seers, and Dum-Dum 12 seers.
f In sub-divisions retail prices of salt per rupee were:—Kooshtea and Chooadanga 13 seers, Meherpore, 12 seers, and Ranaghat 12-14 seers.
g In Bagirhat retail price of salt 11 seers per rupee.
h In sub-divisions retail prices of salt per rupee were:—Jhenida and Narail 12 seers and Magoora 10-12 seers.
i In Lalbagh and Kandi sub-divisions retail price of salt 12 seers per rupee.
j In sub-divisions retail prices of salt per rupee were:—Nattore 12 seers and Nowgong 10-8 seers.
k In sub-divisions retail prices of salt per rupee were—Gaibanda 12-8 seers and Kurigram 12 seers.
l In Serajgunge retail price of salt 13 seers per rupee.
m Retail price of salt at Silliguri 11-8 seers per rupee.
n Retail price of salt at Fallacotta in Alipore sub-division 8 seers per rupee.
o In sub-divisions retail prices of salt per rupee were:—Manickgunge 11 seers and Moonsheegunge 12 seers.
p In Madaripore retail price of salt 12-8 seers per rupee.
q In sub-divisions retail prices of salt per rupee were:—Putuakhali 10-10 seers, Perozepore 11 seers, and Bhola 10-8 seers.
r In sub-divisions retail prices of salt per rupee were:—Kishoregunge 10 seers 10¾ chittacks, Attea 12 seers, Jamalpore 10 seers 10 chittacks, Sherpore 10 seers and Netrokona 12 seers 5 chittacks.
s In Cox's Bazar retail price of salt 11-8 seers per rupee.
t In sub-divisions retail prices of salt per rupee were:—Brahmanberiah 12-8 seers and Chandpore 12 seers.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 1st HALF OF JANUARY 1886—*continued.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thúr Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
	Behar.														
Bengal—*continued.*	Patna	21 0	26 0	10 11	15 0	...	25 0	22 0	...	22 0	22 0	24 0	100 0	10 12	
	Gya	18 0	23 0	9 0	17 0	...	...	...	...	20 0	..		180 0	11 0u	
	Shahabad	21 0	26 0	10 0	17 0	24 0	24 0	...	...	23 0	24 0		120 0	12 8v	
	Durbhunga	17 8	30 0	9 8	18 0	..	.	28 0	...	20 0	24 0	20 0	160 0	11 8w	
	Mozufferpore	18 0	24 0	12 0	17 0	...	..	...	..	20 0	26 0	.	140 0	12 0x	
	Sarun	20 0	29 0	8 8	19 8	...	...	24 0	16 0	21 0	25 8	23 0	160 0	11 8y	
	Chumparun	...	22 0	12 0	19 0	...	...	...	...	18 0	31 0	..	..	12 0	
	Monghyr	20 0	27 9	13 9	16 12	...	...	...	...	20 0	23 0	...	126 0	13 2z0	
	Bhágalpur	18 4	27 12	16 6	18 15	...	...	...	...	20 13	22 11	21 7	156 8	12 10z1	
	Purneah	17 0	...	19 0	21 0	...	...	...	...	20 0	...	..	160 0	10 8z2	
	Maldah	17 0	...	10 0	22 0	...	...	...	...	18 0	..	.	160 0	12 0	
	Sonthal Pergunnahs	16 0	...	12 0	22 0	...	...	...	...	16 0	28 0	23 0	200 0	13 0z3	
	Orissa.														
	Cuttack	15 12	...	10 8	18 6	...	...	13 2	...	18 6	...	...	80 0	14 0	
	Pooree	15 12	...	13 2	18 6	...	...	...	...	13 2	...	...	80 0	14 7z4	
	Balasore	14 0	10 0	13 0	20 0	...	...	...	...	15 0	...	...	120 0	10 8z5	
	Chota Nagpore. *South-Western Frontier Agency.*														
	Hazáribágh	17 0	...	12 0	21 0	...	...	32 0	...	18 0	24 0	20 0	240 0	10 0z6	
	Lohardugga	15 0	...	20 0	25 0	...	...	44 0	...	12 0	24 0	16 0	120 0	10 8	
	Singbhoom	24 0	24 0	26 0	28 0	...	...	...	...	13 0	. .	...	360 0	9 0	
	Manbhoom	17 9	...	17 0	25 0	...	...	...	...	17 0	...	...	240 0	10 10z7	
Assam.	Sylhet	13 0	...	11 4	14 8	...	...	...	...	16 0	...	14 8	108 0	12 0	
	Cáchár	10 0	...	9 6⅔	14 8⅓	...	...	...	...	13 5½	...	11 10	64 0	11 13⅓	
	Goálpará	18 0	...	8 0	22 0	...	...	...	...	12 0	...	10 0	70 0	12 0	
	Garo Hills	...	...	6 0	13 0	...	...	...	...	10 0	...	8 0	160 0	8 0	
	Kámrup	16 0	...	8 0	12 0	...	...	...	...	11 0	...	12 0	160 0	11 0	
	Darrang	6 0	...	6 8	10 0	...	...	...	...	11 0	...	9 0	160 0	10 0	
	Nowgong	...	...	6 0	16 0	...	...	...	...	10 0	...	10 0	1.0 0	10 0	
	Sibsagar	...	...	7 0	12 0	...	...	...	...	...	...	..	160 0	9 8	
	Lakhimpur	9 0	...	11 0	13 0	...	...	...	...	..	...	..	160 0	11 0	
	Khási and Jaintiá Hills	...	...	6 8	9 8	...	...	...	...	8 0	15 0	8 0	100 0	8 0	
	Nágá Hills	...	...	4 0	8 0	...	...	...	...	3 0	..	4 0	120 0	3 0	
	Dehra Dun	18 8	31 0	6 8	11 0	24 0	24 0	...	...	26 8	28 0	16 0	160 0	11 0	
	Sahárnpur	20 5½	32 4	9 11	12 14½	30 1½	25 13	...	...	27 15	29 0½	18 4½	107 8	12 5½	
	Muzaffarnagar	22 0	37 6	6 9	14 5	29 11	25 5	...	...	28 11	30 12	19 12	132 0	12 10	
	Meerut	20 8	34 0	6 0	14 0	27 0	24 0	...	...	28 8	24 0	24 0	100 0	12 0	
	Bulandshahr	23 8	33 0	6 0	10 10½	26 0	25 0	...	...	27 12	25 0	24 0	160 0		
	Aligarh	19 8	27 8	5 8	11 8	23 0	21 0	...	...	27 0	30 0	23 0	140 0	12 0	
	Kumaun	13 8	15 0	10 0	11 0	...	...	...	...	14 0		10 0	200 0	8 0	
	Garhwál	18 0	22 0	8 0	13 12	...	25 0*	...	...	8 0	...	10 0	160 0	8 2	* Mandwa.

N.-W. Provinces.	Bijnor	22 4	35 6	13 8	14 10	...	26 6	.	..	24 12	...	19 2	135 0	12 2
	Moradabad	22 3	33 0	11 8	15 8	27 8	25 8	..	..	26 8	29 4	25 8	125 0	13 0
	Budaun	19 8	26 6½	7 3	15 9½	...	20 6	...	...	23 6½	...	20 6½	192 0	11 6½
	Bareilly	18 12	25 0	6 4	14 6	22 8	21 14	...	...	23 2	24 6	20 0	220 0	11 14
	Sháhjahánpur	20 8	30 0	8 0	16 8	...	25 0	...	...	23 0	...	23 0	150 0	12 0
	Tarái Pergunnahs	23 12	27 8	8 12	15 8	31 4	23 12	...	...	22 0	30 0	21 4	100 0	11 0
	Muttra	19 8	29 0	7 8	13 0	26 0	22 8	...	.	29 8	28 0	24 0	140 0	13 0
	Agra	18 6	28 0	5 0	12 0	24 0	20 0	...	...	27 0	30 0	21 0	100 0	14 0
	Farukhabad	17 8½	24 2½	6 8	14 14½	21 3	20 9	...	...	23 10½	26 6	18 6	140 0	11 2
	Mainpuri	18 8	25 11	4 8	13 8	21 7	20 0	...	...	23 6	29 8	21 4	160 0	12 4
	Etáwah	20 4	26 0	6 0	14 8	22 0	21 0	...	...	24 4	25 0	24 0	120 0	11 8
	Etah	20 0	26 4	8 0	16 0	.	21 8	...	...	23 8	32 0	24 8	120 0	11 8
	Jalaun	19 0	22 0	9 0	11 0	27 0	23 0	...	...	28 0	28 0	22 0	140 0	11 0
	Jhánsi	20 11	31 0	9 0	17 0	26 0	23 7	...	...	29 1	...	24 1	200 0	11 0
	Lalitpur	18 0	30 0	12 0	15 0	24 0	22 0	...	...	25 0	28 0	17 0	160 0	11 0
	Cawnpore	20 0	27 8	10 0	15 0	24 8	23 8	...	...	27 4	27 0	21 0	150 0	13 8
	Fatehpur	16 12	23 12	14 0	16 0	23 8	20 4	...	...	24 8	...	20 12	160 0	10 8
	Bánda	19 0	24 0	8 0	16 8	29 0	26 8	...	...	32 0	...	24 0	160 0	11 0
	Allahabad	19 12	29 0	7 0	15 0	31 0	27 0	...	...	27 0	...	20 0	120 0	11 0
	Hamírpur	19 2	..	11 4	14 10	22 10	22 4	...	...	30 6	...	28 2	140 0	11 0
	Jaunpur	19 0	28 8	7 0	17 0	29 0	28 0	...	...	26 0	29 0	22 0	155 0	11 6
	Gorakhpur	22 8	31 8	10 5½	18 14½	25 3	27 0	...	...	22 15	25 3	18 6½	160 0	11 3
	Basti	23 0	30 0	10 0	15 0	25 0	...	...	...	24 0	...	20 0	160 0	10 0
	Azamgarh	20 10	28 12	10 5	14 12	26 9	20 10	...	...	22 8	...	19 3	177 8	11 2
	Mirzapur	19 0	26 0	6 0	15 0	27 0	25 0	...	...	23 0	30 0	17 0	100 0	8 0
	Benares	20 1	27 14	12 7½	19 8	24 11	25 8	...	...	23 14	...	19 12	90 0	10 6½
	Gházipur	19 15½	27 11	6 7	15 7	25 12	23 13½	...	...	21 14	24 7	18 10½	128 12	10 5
	Balia	20 0½	27 0	13 8	18 1	...	...	...	...	23 2	24 6	18 10	120 0	11 12
	Pnilibhít	18 12	31 8	15 0	17 0	...	...	...	...	20 0	...	21 8	150 0	12 0
	Almora	No return received.												
Oudh.	Sultánpur	24 0	36 0	11 0	21 0	32 0	32 0	...	...	30 0	...	20 0	160 0	11 8
	Partábgarh	22 7	35 13	18 11	21 5	35 0	32 13	...	...	29 13	.	21 5	194 0	11 0
	Fyzabad	20 10	31 0	12 0	17 0	...	26 0	...	...	27 0	24 0	20 0	120 0	11 0
	Kheri	23 10	34 8	9 0	15 0	34 0	30 0	...	...	27 8	34 0	22 8	140 0	11 0
	Lucknow	19 12	26 2	6 0	16 2	25 0	23 8	...	...	23 2	...	22 0	120 0	11 8
	Bára Banki	18 0	26 0	6 0	14 0	23 0	24 0	...	...	24 0	...	22 0	120 0	11 0
	Bahraich	24 8	37 0	15 0	20 0	38 0	22 0	...	...	35 0	...	23 0	170 0	11 0
	Rai Bareli	19 8	26 0	...	18 8	27 0	26 8	...	...	24 0	25 0	29 0	200 0	10 0
	Sitapur	22 0	32 0	8 0	16 0	28 0	27 0	...	...	28 0	27 0	28 0	160 0	11 8
	Gonda	24 4	33 8	15 12	19 8	...	32 0	...	...	29 6	31 8	22 5	200 0	12 0
	Unáo	18 8	24 0	9 0	16 0	23 8	23 8	...	...	25 0	26 0	21 0	160 0	11 8
	Hardui	20 2	26 0	6 0	13 0	25 0	24 4	...	...	24 0	...	28 0	160 0	7 0
Punjab.	Hissar	25 0	40 0	...	10 0	36 0	29 0	...	...	36 0	20 0	...	100 0	12 8
	Rohtak	24 0	37 0	...	14 0	35 0	27 0	...	...	36 0	30 0	...	80 0	12 8
	Gurgaon	24 0	38 0	...	10 0	28 0	25 0	...	...	32 0	28 0	...	120 0	12 0
	Delhi	21 0	34 0	...	13 0	27 0	23 0	...	...	30 0	25 0	...	75 0	12 0
	Karnál	22 0	38 0	...	9 0	35 0	28 0	...	...	34 0	32 0	...	160 0	11 8
	Umballa	26 0	40 0	...	13 0	35 0	26 0	...	...	35 0	35 0	...	120 0	13 12
	Simla	16 0	24 0	...	11 0	20 0	16 0	...	...	22 0	26 0	...	70 0	9 8
	Kángra	23 0	36 0	...	16 0	...	...	...	...	24 0	32 0	...	120 0	11 0
	Hoshiárpur	25 0	36 0	...	10 0	34 0	26 0	...	...	33 0	38 0	...	100 0	13 12
	Jullundur	23 0	40 0	...	8 0	37 0	20 0	...	...	33 0	33 0	...	100 0	14 8
	Ludhiána	26 0	38 0	...	12 0	35 0	26 0	...	...	35 0	35 0	...	100 0	14 8

u In sub-divisions retail prices of salt per rupee were :—Aurangabad 11-8 seers, Nowada 10 seers, and Jehanabad 12 seers.
v In Buxar and Sasseram sub-divisions retail price of salt 12 seers per rupee.
w In sub-divisions retail prices of salt per rupee were :—Madhubani 11 seers and Tajpore 11-8 seers.
x In sub-divisions retail prices of salt per rupee were :—Hajeepore 12-4 seers and Sitamarhee 11 seers.
y In sub-divisions retail prices of salt per rupee were :—Sewan 11-8 seers and Gopalgunge 10-4 seers.
z In Bettiah retail price of salt 11-8 seers per rupee.
za In Begu Serai and Jamui retail price of salt 11 seers per rupee.
z1 In sub-divisions retail prices of salt per rupee were :—Banka 12 seers, Mudehpura and Soopool 11 seers.
z2 In sub-divisions retail prices of salt per rupee were :—Kissengunge 10 seers and Arrareah (at Ranigunge) 12 seers.
z3 In sub-divisions retail prices of salt per rupee were :—Deoghur 13 seers, Godda 11 seers, and Pakour and Rajmehal 12 seers.
z4 In Khoorda retail price of salt 16 seers per rupee.
z5 In Bhadruck retail price of salt 9 seers per rupee.
z6 Retail price of salt at Kharagdiha in Giridi sub-division 12 seers per rupee.
z7 In Govindpore retail price of salt 12 seers per rupee.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 1st HALF OF JANUARY 1886—*continued.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thur Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Punjab—*continued.*	Ferozepore	22 0	35 0	...	11 0	30 0	26 0	...	...	38 0	34 0	...	90 0	14 0	
	Mooltan	17 0	26 0	...	12 0	24 0	20 0	...	...	24 0	23 0	...	100 0	14 12	
	Jhang	18 0	27 0	...	10 0	22 0	23 0	...	...	25 0	24 0	...	200 0	14 0	
	Montgomery	20 0	26 0	...	10 0	22 0	...	...	...	30 0	22 0	...	200 0	12 0	
	Lahore	21 0	24 0	...	10 0	26 0	20 0	...	...	31 0	26 0	...	90 0	14 0	
	Amritsar	22 0	34 0	...	13 0	29 0	20 0	...	...	32 0	29 0	...	90 0	15 0	
	Gurdáspur	24 0	32 0	...	16 0	22 0	14 0	...	...	30 0	30 0	...	120 0	14 0	
	Siálkot	20 0	32 0	...	13 0	27 0	27 0	...	...	30 0	27 0	...	110 0	16 0	
	Gujrát	22 0	30 0	...	12 0	25 0	29 0	...	...	27 0	30 0	...	100 0	16 0	
	Gujránwála	19 0	30 0	...	13 0	26 0	24 0	...	...	30 0	26 0	...	90 0	15 8	
	Shahpur	20 0	25 0	...	14 0	25 0	24 0	...	...	27 0	24 0	...	240 0	16 0	
	Jhelum	19 0	30 0	...	12 0	25 0	26 0	...	...	28 0	25 0	...	120 0	16 0	
	Ráwalpindi	22 0	41 0	...	12 0	25 0	31 0	...	...	29 0	31 0	...	120 0	12 0	
	Hazára	24 0	36 0	...	14 0	...	28 0	...	...	24 0	34 0	...	100 0	12 0	
	Pesháwar	20 0	38 0	...	14 0	38 0	22 0	...	...	24 0	28 0	...	98 0	41 8	
	Kohát	17 0	41 0	...	17 0	...	26 0	...	...	26 0	27 0	...	153 0	58 11	
	Bannu	28 0	45 0	...	10 0	45 0	31 0	...	...	31 0	38 0	...	80 0	50 0	
	D. I. Khán	22 0	35 0	...	9 0	34 0	28 0	...	...	29 0	...	...	134 0	45 4	
	D. G. Khán	17 0	25 0	...	9 0	22 0	19 0	...	...	20 0	15 0	...	125 0	25 0	
	Muzaffargarh	18 0	23 0	...	6 0	23 0	22 0	...	...	21 0	...	...	100 0	14 0	
Central Provinces.	Saugor	No return	received												
	Damoh	20 0	...	12 5	13 5	24 0	...	...	...	26 11	...	...	200 0	10 11	
	Jubbulpore	16 0	...	11 0	13 0	23 0	...	...	...	23 0	...	...	120 0	11 0	
	Mandla	20 0	...	13 0	19 0	...	...	...	...	25 0	...	...	256 0	10 13	
	Seoni	20 6	...	10 7	17 15	...	...	...	...	16 8	...	...	220 0	10 11	
	Narsinghpur	17 10	...	10 15	12 12	26 3	...	...	...	26 0	...	...	140 0	11 7	
	Hoshangabad	16 10	...	8 7	10 14	21 4	...	...	...	19 0	...	...	160 0	11 0	
	Nimár	17 10	...	8 7	11 7	27 9	...	...	...	19 9	...	...	160 0	11 15	
	Betul	16 12	...	12 1	12 8	20 3	...	...	...	20 0	...	...	320 0	11 2	
	Chhindwára	16 4	...	10 0	12 0	21 10	...	...	...	17 8	...	...	160 0	9 2	
	Wardha	20 0	...	8 14	13 5	26 11	...	...	...	16 0	...	...	160 0	10 11	
	Nágpur	21 14	...	8 7	15 0	26 4	...	...	...	16 4	...	...	100 0	11 12	
	Chánda	17 6	...	...	14 14	23 0	...	...	...	14 6	...	...	675 0	10 14	
	Bhandára	20 0	...	10 0	16 4	...	...	...	...	16 4	...	...	200 0	10 8	
	Bálaghát	23 10	...	13 2	22 15	...	...	...	...	21 10	...	...	144 0	10 11	
	Raipur	No return	received												
	Biláspur	39 15	...	20 4	29 4	...	...	...	...	18 0	...	...	128 0	9 0	
	Sambalpur	28 0	...	21 0	26 4	...	...	...	...	15 12	...	...	160 0	11 6	
	Arakan Division.														
	Akyab	...	...	11 8	13 8	...	...	...	...	10 0	...	...	280 0	30 0	
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyoukpyu	...	...	12 8	14 4	...	...	...	...	4 0	...	...	50 0	36 0	
	Sandoway	...	...	22 14	26 13	...	...	...	...	...	...	...	469 11	39 0	

British Burma.	*Pegu Division.*														
	Rangoon Town	11 2	...	11 4	12 6	...	...	...	...	18 0	...	...	320 0	29 2	
	Pegu	...	...	9 14	13 6	...	...	...	...	10 1	...	...	46 9	26 14	
	Tharrawaddy	...	...	11 14	12 15	...	...	...	...	11 1	...	...	535 11	29 12	
	Prome	12 2	...	14 15	17 2	...	...	...	...	10 6	...	...	104 12	18 10	
	Irrawaddy Division.														
	Bassein	...	...	22 0	20 13	...	...	...	...	12 5	...	...	245 8	26 11	
	Henzada	...	...	15 15	26 0	...	...	...	...	...	...	...	183 8	35 8	
	Thonegwa	...	...	12 9	21 0	...	...	...	...	16 13	...	...	295 3	29 9	
	Thayetmyo	9 4	...	11 10	14 10	...	...	...	...	8 8	...	...	392 0	14 3	
	Tenasserim Division.														
	Moulmein Town and Amherst	9 0	...	9 0	12 2	...	...	...	...	12 2	...	...	220 0	30 8	
	Tavoy	...	...	13 12	19 6	...	...	...	...	...	...	...	...	16 1	
	Mergui	...	...	16 4	20 3	...	...	...	...	...	...	...	428 0	14 0	
	Toungoo	...	...	10 10	12 13	...	...	...	...	12 9	...	...	27 0	18 12	
	Shwaygyin	...	...	10 10	11 5	...	...	...	...	...	...	...	150 0	18 14	
	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	
Hyderabad Assigned Districts.	Secunderabad	15 15	...	7 8	11 4	20 1	...	24 14	...	14 13	19 7	10 6	125 0	10 3	
	Bolarum	18 8	...	8 13	11 1	24 4	...	...	...	15 15	...	...	116 14	10 13	
	Chadarghat	9 8	...	7 8	9 8	20 0	20 0	...	...	15 0	...	10 0	88 0	9 12	
	Amráoti	No return received.													
	Akola														
	Ellichpur														
	Buldana														
	Wun														
	Básim														
Mysore.	Bangalore	10 12	11 4	8 8	9 8	21 13	...	28 4	...	19 2	...	...	96 0	12 0	
	Kolar	...	11 0	10 0	11 0	...	...	32 0	...	20 0	...	...	192 0	11 0	
	Túmkúr	12 8	12 0	10 8	11 0	...	...	36 0	...	21 0	...	...	340 0	10 8	
	Mysore	11 0	...	10 0	11 4	22 0	...	25 0	...	23 0	...	...	78 0	10 0	
	Shimoga	12 10	13 10	10 8	13 10	29 6	...	37 13	...	23 0	...	...	480 0	11 9	
	Kadur	10 0	12 0	14 0	18 0	...	...	32 0	...	20 0	...	...	64 0	9 0	
Coorg.	Coorg	No return received.													
Rajpootana.	Jeypore	21 0	32 0	6 0	9 0	32 0	24 0	...	...	30 0	...	...	...	14 0	
	Kishengurh	21 4	34 0	9 0	10 0	43 0	21 8	...	...	40 0	...	...	...	14 0	
	Kerrowlee	23 12	30 0	10 0	13 12	31 4	23 2	...	...	31 0	...	...	...	12 12	
	Ulwur	22 6	33 7	6 12	10 11	27 8	23 7	...	...	33 7	...	...	...	13 12	
	Bhuitpore (City)	18 10	28 8	7 4	8 8	24 9	21 10	...	...	31 12	...	...	...	12 0	
	Ajmere	19 0	33 0	3 0	8 0	34 0	24 0	...	...	34 0	32 0	14 0	80 0	13 0	
	Deoli Cantonment	24 11	38 4	...	9 4	38 14	31 0	...	...	37 1	38 0	...	240 0	12 8	
	Erinpura	19 0	31 0	...	7 4	20 0	20 8	...	...	32 0	...	...	360 0	13 4	
	Sirohee	18 0	26 0	7 0	8 0	20 0	19 0	...	...	23 0	...	...	200 0	14 8	
	Abu	16 8	23 0	6 0	8 0	...	17 8	...	...	22 8	...	...	160 0	13 0	
	Anadra	18 4	26 0	6 8	8 0	...	20 0	...	...	26 0	...	...	...	15 0	
	Bálmere	18 0	...	5 0	9 0	...	21 8	...	...	20 0	...	...	240 0	17 0	
	Jeysalmere	13 7	...	10 6	13 0	19 4	16 8	...	...	15 2	...	...	...	25 0	
	Hilly Tracts of Meywar	22 0	27 0	...	15 0	...	...	...	...	25 0	24 0	...	...*	11 0	* Eight pies per bundle.
	Meywar (Oodeypore)	18 5¾	25 0	8 15¾	...	...	...	...	...	21 7¾	21 14	...	200 0	12 8	
	Bánswára (Meywar Agency)	No return received.													
	Partábgarh (,,)	20 0	...	8 2	11 4	...	...	...	...	31 4	27 8	...	...	17 10	
	Marwar (Jodhpore)	19 12	16 4	6 4	7 8	23 12	20 0	...	...	27 8	...	...	90 0	16 4	

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 1st HALF OF JANUARY 1886—*concluded.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Channa Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thur Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Rajpootana — *contd.*	Bikaneer	14 8	..	3 12	6 8	...	17 6	...	...	21 8	...	9 0	100 0	14 0	
	Boondee	27 8	40 0	8 8	9 0	34 8	21 0	...	...	34 8	40 0	...	160 0	12 0	
	Kotah	25 0	30 0	8 8	9 8	32 8	23 0	...	...	36 0	...	...	240 0	11 12	
	Tonk	24 4	35 5	9 8	14 4	39 8	26 2	...	...	33 0	32 4	...	100 0	13 4	
	Jhallawar	21 6½	25 14	...	11 13	28 5	16 9	...	...	31 4	35 6	...	...	10 13	
	Shahpoora	24 4	40 0	9 6	11 0	35 0	31 0	...	...	34 4	41 1	...	160 0	13 0	
	Dholpur	19 2	30 6	10 2	11 4	25 14	22 8	...	...	30 0	...	...	...	12 4	
Central India.	Indore	16 0	20 0	9 3	10 0	29 0	20 12	†	...	23 8	...	...	100 0	12 0	† Not sold.
	Gwalior	17 0	25 9	7 13	10 1	22 7	24 10	†	...	25 5	...	...	136 14	10 15	
	Goona	22 0	20 0	9 8	10 8	29 0	†	†	...	29 0	...	...	200 0	12 0	
	Baghelkhand (Sutna)	23 0	32 4	8 0	17 0	28 8	24 0	†	...	26 0	...	...	160 0	11 2	

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

D. BARBOUR,
Secretary to the Government of India.

OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SUPPLEMENT TO THE STATEMENT OF PRICES CURRENT OF FOOD GRAINS FOR THE 2nd HALF OF DECEMBER 1885, PUBLISHED IN PAGES 182, 183, 184, 185, 190 AND 191 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 30th JANUARY 1886.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAHS.

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of last year.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of last year.	Rice. Best sort. Present fortnight.	Rice. Best sort. Past fortnight.	Rice. Best sort. Corresponding fortnight of last year.	Rice. Common. Present fortnight.	Rice. Common. Past fortnight.	Rice. Common. Corresponding fortnight of last year.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of last year.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of last year.	Lesser Millets, Ragi, &c. (Kavaru, Veragoo, Sawee, Cheena, Coraloo, Murhwa, Nuglee, &c.), *Panicum Miliaceum, Eleusine Coracana, &c.* Present fortnight.	Lesser Millets. Past fortnight.	Lesser Millets. Corresponding fortnight of last year.	Gram. Present fortnight.	Gram. Past fortnight.	Gram. Corresponding fortnight of last year.	Firewood. Present fortnight.	Firewood. Past fortnight.	Firewood. Corresponding fortnight of last year.	Salt. Wholesale. Present fortnight.	Salt. Wholesale. Past fortnight.	Salt. Wholesale. Corresponding fortnight of last year.	Salt. Retail. Present fortnight.	Salt. Retail. Past fortnight.	Salt. Retail. Corresponding fortnight of last year.	Average Wages per Month. Able-bodied Agricultural Labourer.	Average Wages per Month. Syce or Horse-keeper.	Average Wages per Month. Common Mason, Carpenter, or Blacksmith.
		S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	R a. p.	R a. p.	R a. p.
Madras.	Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5 0 0	5 8 0	11 0 0
	Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5 0 0	5 8 0	13 9 6
	Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6 0 0	6 8 0	12 3 0
	Tinnevelly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6 0 0	6 0 0	15 0 0
Bombay.	Tanna (Salsette)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9 0 0	10 0 0	25 0 0
	Upper Sindh Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9 0 0	9 0 0	30 0 0
Bengal.	Chittagong Hill Tracts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9 6 0	...	...
Mysore.	Bangalore	10 14	10 6	10 0	11 10	11 5	10 15	8 11	8 11	9 6	9 9	9 13	10 8	20 0	20 15	23 6	...	...	...	28 6	28 5	26 8	18 3	17 4	20 11	96 0	96 0	96 0	12 4	12 4	12 4	12 0	12 0	12 0	4-0 to 8-0	5-0 to 7-0	13-2 to 21-8
	Kolar	...	...	...	11 0	11 0	9 4	10 0	9 8	10 4	11 0	11 0	12 4	...	...	...	...	...	...	32 0	32 0	30 8	19 0	18 0	22 0	144 0	156 0	192 0	11 12	11 12	11 4	11 8	11 8	11 0	5 0 0	6 0 0	15 0 0
	Túmkúr	13 0	11 0	12 0	12 0	10 8	11 0	10 0	9 8	10 8	11 0	10 8	11 0	...	...	...	...	...	...	36 0	35 0	32 0	20 0	19 0	26 0	340 0	340 0	340 0	11 8	11 0	11 8	11 0	10 8	11 0	5 0 0	6 0 0	12-0 to 15-0
	Mysore	11 0	11 0	10 0	...	...	...	10 0	9 4	10 0	11 0	10 0	11 0	22 0	22 0	...	...	...	...	25 0	23 0	24 0	19 0	15 8	25 0	78 0	78 0	78 0	10 8	10 8	10 4	10 0	10 0	10 0	7 8 0	6 0 0	15 0 0
	Shimoga	10 8	10 8	12 10	11 9	11 9	13 10	10 8	10 8	11 9	13 10	13 10	16 13	29 6	29 6	29 6	...	...	...	34 10	34 10	33 10	21 0	21 0	25 3	480 0	480 0	480 0	10 8	10 8	10 8	10 8	10 8	10 8	3-0 to 5-0	4-0 to 8-0	15-0 to 25-0
	Kadur	10 0	10 0	14 0	12 0	12 0	15 0	12 0	13 0	19 0	13 0	14 0	21 0	...	...	...	...	...	...	30 0	30 0	40 0	20 0	20 0	26 0	64 0	64 0	64 0	...	...	...	9 0	9 0	11 0	7 8 0	7 8 0	18-12 to 22-8
Rajpootana.	Jeysalmere	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6 0 0	6 0 0	15 0 0

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch.*)

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLII OF 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received	Railways.	Total mean length open.	Receipts for week ending 24th Jan. 1885. Total.	Receipts for week ending 24th Jan. 1885. Per mile open.	Total mean length open.	Receipts for week ending 23rd Jan. 1886. Total.	Receipts for week ending 23rd Jan. 1886. Per mile open.	Total receipts from 1st April 1884 to 24th Jan. 1885. Total.	Total receipts from 1st April 1884 to 24th Jan. 1885. Per mile open per week.	Total receipts from 1st April 1885 to 23rd Jan. 1886. Total.	Total receipts from 1st April 1885 to 23rd Jan. 1886. Per mile open per week	Total Increase in 1885-86.	Total Decrease in 1885-86.
			R	R		R	R	R	R	R	R	R	R
	Guaranteed.												
30th Jan. 1886	Oudh and Rohilkhand	594	1,05,793	178	680	1,12,423	165	40,99,464	170	45,12,337	173	4,12,873	...
30th ditto	Madras	861	1,43,879	167	861	1,31,262	152	57,94,447	158	61,13,036	167	3,18,589	...
30th ditto	South Indian	654	65,114	100	654	79,473	122	34,16,361	123	36,56,370	132	2,40,009	...
30th ditto	Great Indian Peninsula	1,504	8,45,768	562	1,504	8,66,909	536	2,70,63,407	421	2,82,68,279	442	12,04,872	...
30th ditto	Bombay, Baroda and Central India	461	2,47,138	536	461	2,59,000	562	97,09,058	493	1,03,71,926	529	6,62,868	...
	TOTAL	4,074	14,07,692	346	4,160	13,89,067	334	5,00,82,737	289	5,29,21,948	304	28,39,211	.
	State.												
6th Feb. 1886	East Indian	1,509	8,68,990	576	1,515	9,64,699	637	3,38,42,795	525	3,77,62,319	586	39,19,524	...
30th Jan. 1886	Eastern Bengal	233	85,771	368	233	90,208	387	45,52,460	457	36,27,621	365	...	9,24,839
6th Feb. 1886	Nalhati	27	1,176	43	27	1,858	68	62,124	53	63,237	55	1,113	...
30th Jan. 1886	Northern Bengal	249	35,572	143	249	48,070	193	18,06,202	171	18,32,045	173	25,843	...
30th ditto	Kaunia-Dharla	37	3,483	94	37	2,047	55	1,20,359	76	1,01,334	64		19,025
6th Feb. 1886	Tirhoot	236	24,590	109	226	26,265	116	10,06,324	114	10,20,130	107	13,806	...
6th ditto	Patna-Gya	57	9,491	166	57	7,874	138	4,24,660	174	3,96,245	163	...	28,415
23rd Jan. 1886	Cawnpore-Achnera	249	23,437	94	253	20,819	82	7,81,351	74	7,30,816	68	..	50,535
6th Feb. 1886	Dildarnagar-Gharipur	12	781	65	12	1,112	93	38,216	74	37,540	74	.	676
30th Jan. 1886	Rajputana-Malwa	1,411	3,34,416	237	1,411	3,61,000	256	1,07,94,382	194	1,31,77,048	219	23,82,666	...
30th ditto	Wardha Coal	45	18,032	401	45	22,472	499	5,11,530	266	4,82,883	252	...	28,647
30th ditto	Nagpur and Chhattisgarh	149	44,919	301	149	50,732	340	10,10,291	159	10,56,306	167	46,015	...
30th ditto	British Burma	254	46,065	181	327	60,720	186	15,62,749	153	16,26,393	126	63,644	...
6th Feb. 1886	Sindia	75	10,357	138	75	7,677	102	2,97,946	93	2,89,075	90	...	8,871
30th Jan. 1886	North-Western	1,803	4,15,712	230	1,803	4,58,005	254	1,76,85,608	228	2,29,79,632	300	52,94,024	...
30th ditto	Amritsar-Pathankot	66	4,055	71	66	4,477	68	1,77,377	67	2,33,901	83	56,524	...
30th ditto	Bareilly-Pilibhit	36	1,339	37	36	1,910	53	(b)12,790	22	61,322	40	48,532	...
30th ditto	Naraingunj-Dacca-Mymensingh	10	1,819	182	86	2,716	31	(c)5,521	184	81,721	35	76,200	...
15th ditto	Jorhat	...	...	..	...	(d)	...		...	(e)29,095	28	29,095	...
	TOTAL	4,939	10,61,605	215	5,092	11,67,962	229	4,08,49,890	201	4,78,26,344	222	69,76,454	...
	GRAND TOTAL (GUARANTEED AND STATE)	10,522	33,38,287	317	10,767	35,21,728	327	12,47,75,422	282	13,85,10,611	304	1,37,35,189	...
	GROSS ESTIMATED EXPENSES	...	...	...	..	...	...	6,58,29,898	149	7,52,37,235	165	...	...
	NET RECEIPTS	..	...	...	..	...	.	5,89,45,524	133	6,32,73,376	139	43,27,852	...
	Assisted Companies.												
30th Jan. 1886	Bengal Central	126	9,129	72	126	9,547	76	4,14,263	78	4,22,267	78	8,004	...
30th ditto	Rohilkhand and Kumaon	67	2,243	33	67	4,131	62	(b)44,218	40	1,89,386	67	1,45,168	...
23rd ditto	Assam	70	5,148	74	78	5,959	76	1,83,959	62	2,16,465	63	32,506	...
30th ditto	Southern Mahratta	214	9,693	45	315	20,739	66	2,43,729	40	7,94,285	66	5,50,556	...
30th ditto	Bengal and North-Western	303	12,840	42	303	33,210	110	(f)81,255	25	10,69,961	83	9,88,706	...
6th Feb. 1886	Tarakessur	22	5,830	265	22	5,254	239	(g)16,935	225	1,99,830	211	1,82,895	...
	TOTAL	802	44,883	56	911	78,840	87	9,84,359	46	28,92,194	77	19,07,835	..
	Native States.												
30th Jan. 1886	Bhavnagar-Gondal	193	19,946	103	193	17,298	90	9,08,873	110	7,68,183	93	...	1,40,690
30th ditto	Jodhpore	44	2,479	56	64	3,380	53	54,455	32	1,41,186	51	86,731	...
23rd ditto	Nizam's	121	19,583	162	121	26,720	220	7,89,793	153	9,39,949	183	1,50,156	...
23rd ditto	Mysore	140	6,989	50	140	7,479	53	3,98,842	64	3,58,588	60	49,746	...
30th ditto	Rajpura-Patiala	16	619	39	16	1,655	103	(h)7,297	38	40,280	59	32,983	...
	TOTAL	514	49,616	96	534	56,532	106	20,69,260	103	22,48,186	99	1,78,926	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*," audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.
(b) Total receipts from 12th October 1884 to 24th January 1885.
(c) Total receipts from 4th to 24th January 1885.
(d) Return not received.
(e) Total receipts from 1st April 1885 to 16th January 1886.
(f) Total receipts from 2nd April 1884 to 24th January 1885.
(g) Total receipts from 1st to 24th January 1885.
(h) Total receipts from 1st November 1884 to 24th January 1885.

FORT WILLIAM,
The 18th February 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first ten months of the official year 1885-86 and of the fourteen preceding years.

(IN THOUSANDS OF RUPEES.)

FOR THE TEN MONTHS, APRIL TO JANUARY.

Year.	Bengal.				Bombay.				Sindh.				Madras.				British Burma.				Total British India.					Year.
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.	
1871-72 . . .	8,81	61,03	20,58	90,42	5,40	39,86	3,69	48,95	1,01	1,11	1,72	3,84	3,14	10,40	11,51	25,05	1,32	3,56	13,64	18,52	19,68	1,15,96	1,35,64	51,14	1,86,78	1871-72.
1872-73 . . .	9,95	57,90	22,76	90,61	4,65	37,28	2,98	44,91	89	1,04	1,73	3,66	3,23	10,13	9,25	22,61	2,51	4,21	23,24	29,96	21,23	1,10,56	1,31,79	59,96	1,91,75	1872-73.
1873-74 . . .	8,86	56,58	18,46	83,90	5,39	39,74	3,13	48,26	1,11	85	1,02	2,98	3,20	11,79	11,47	26,46	2,70	4,05	18,25	25,00	21,26	1,13,01	1,34,27	52,33	1,86,60	1873-74.
1874-75 . . .	9,76	65,37	15,03	90,16	5,63	40,48	3,68	49,79	95	76	1,25	2,96	3,10	11,38	11,09	25,57	3,12	5,74	11,68	20,54	22,56	1,23,73	1,46,29	42,73	1,89,02	1874-75.
1875-76 . . .	10,49	62,56	15,89	88,94	5,92	36,48	4,01	46,41	1,13	90	1,08	3,11	3,65	11,58	9,40	24,63	3,12	4,21	20,07	27,40	24,31	1,15,73	1,40,04	50,45	1,90,49	1875-76.
1876-77 . . .	10,84	54,88	15,17	80,89	6,93	35,18	94	43,05	1,23	65	25	2,13	4,49	10,10	5,88	20,47	3,47	4,43	15,25	23,15	26,96	1,05,24	1,32,20	37,49	1,69,69	1876-77.
1877-78 . . .	12,12	68,56	16,89	97,57	7,19	41,50	99	49,68	1,61	79	40	2,80	4,75	7,87	1,85	14,47	4,10	5,22	12,01	21,33	29,77	1,23,94	1,53,71	32,14	1,85,85	1877-78.
1878-79 . . .	10,99	55,12	16,48	82,59	7,20	38,47	1,88	47,55	1,60	52	23	2,35	4,62	7,98	3,80	16,40	5,51	5,78	16,99	27,38	29,92	1,07,87	1,37,79	38,48	1,76,27	1878-79.
1879-80 . . .	10,33	50,89	11,32	72,54	7,98	33,47	1,90	43,35	2,64	62	25	3,51	4,28	7,71	6,43	18,42	5,71	5,73	18,99	30,43	30,94	98,42	1,29,36	38,89	1,68,25	1879-80.
1880-81 . . .	10,89	50,57	12,41	73,87	7,24	46,61	2,07	55,92	4,10	1,06	21	5,37	4,39	8,86	6,38	19,63	3,98	6,81	22,70	33,49	30,60	1,13,91	1,44,51	43,77	1,88,28	1880-81.
1881-82 . . .	10,88	45,03	14,51	70,42	8,41	40,14	1,53	50,08	3,17	1,09	32	4,53	4,18	8,20	3,95	16,33	5,89	6,73	26,24	38,86	32,53	1,01,19	1,33,72	46,55	1,80,27	1881-82.
1882-83 . . .	11,82	14	15,42	27,38	8,49	−1,01*	1,53	9,01	2,87	4	49	3,40	4,46	4	3,14	7,64	6,54	7	31,09	37,70	34,18	−72*	33,46	51,67	85,13	1882-83.
1883-84 . . .	12,03	24	15,79	28,06	8,96	48	1,30	10,74	3,08	4	46	3,58	4,19	7	4,63	8,89	6,43	12	23,96	30,51	34,69	95	35,64	46,14	81,78	1883-84.
1884-85 . . .	10,48	29	11,48	22,25	9,03	39	1,66	11,08	3,28	5	50	3,83	4,02	6	4,12	8,20	6,39	5	16,71	23,15	33,20	84	34,04	34,47	68,51	1884-85.
1885-86 . . .	11,17	26	13,28	24,71	9,89	49	1,08	11,46	3,57	7	75	4,39	4,20	10	3,06	7,36	5,26	5	26,37	31,68	34,09	97	35,06	44,54	79,60	1885-86.

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,

STATISTICAL BRANCH;

Calcutta, 16th February 1886.

D. M. BARBOUR,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 12th February, 1886.

PRESENT:

The Hon'ble C. P. Ilbert, C.S.I., C.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
Major-General the Hon'ble T. E. Hughes, R.A.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St.A. Goodrich.
The Hon'ble G. H. P. Evans.
The Hon'ble J. W. Quinton.
The Hon'ble R. Steel.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.

REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES BILL.

The Hon'ble MR. ILBERT moved that the Report of the Select Committee on the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes, be taken into consideration. He said:—

"The main object of this Bill is, as I explained last year, to provide means of obtaining more satisfactory evidence of births, deaths and marriages occurring in certain classes of the community. The Bill is limited in its scope and permissive in its character. It does not seek to establish a general system of registration of births, deaths and marriages for all classes, still less to make that system compulsory. It applies only to a comparatively small class, and only to those members of that class who choose to avail themselves of its provisions. It will not set up any new and expensive machinery, and it is expected that any extra cost which it may involve will be recouped by the fees levied under it.

"The Bill is intended primarily for the benefit of Christians, whose baptisms and burials are registered by their clergymen, and whose marriages are solemnized in accordance with the Christian Marriage Acts. When the Bill was introduced a suggestion was made that the provisions of the chapter relating to the registration of births and deaths should be extended to Hindus and Muhammadans, and this suggestion was much discussed in the papers which were laid before the Select Committee. On the one hand, it was urged—and it must, I think, be admitted—that Hindus and Muhammadans would often be glad to secure the advantages of registration for evidential purposes; but, on the other hand, it seemed clear that any large and general extension of the scope of the Bill would be inconsistent with its character, would require the establishment of machinery on a scale altogether incommensurate with that which had been contemplated, and might involve indefinite expenditure. Under these circumstances, the Select Committee came to the conclusion that they would not be justified in going further than to insert a provision enabling Local Governments to extend the system of voluntary registration cautiously and experi-

mentally to other classes within limited areas. If the result of any such experiment should show that there is a genuine demand for an extension of the system, a strong case would be made out for legislation to supply the requisite machinery.

"In the meantime we must be content to work with existing machinery. Doubts have been expressed whether in those towns where a system of registration for statistical purposes already exists it will work in harmony with our new system of registration for evidential purposes; but I feel pretty confident that the difficulties which have been suggested may be overcome by suitable administrative arrangements. Throughout the greater part of the country we shall have to rely mainly on the voluntary agency of those ministers of religion who at present keep registers of baptisms and burials. Many of these gentlemen have supplied us with useful suggestions, but I observe that some of them do not fully understand the grounds on which this legislation has been undertaken. Thus a chaplain writing from Delhi remarks that the existing ecclesiastical registers are carefully kept, that the entries are made under the signature of respectable persons, and the particulars given are obtained from the parties concerned. Why, he asks, should they not be admissible in evidence, and why set up what he describes as the 'cumbrous and expensive machinery excogitated in the Bill.' I hope that the machinery proposed will prove to be neither cumbrous nor expensive, but perhaps I did not sufficiently explain in introducing the Bill the nature of the objection which has been taken to the evidence obtainable under the existing system. It is a purely technical objection, and implies no disparagement of the care with which ecclesiastical registers are kept. There is a section in the Evidence Act which gives relevance to entries in public records made by a public servant in the discharge of his official duty, or by any other person in performance of a duty specially enjoined by the law of the country in which the record is kept, and it has been questioned by high legal authority whether entries in ordinary ecclesiastical registers fell within the category to which this section refers. This is the doubt which we desire to remove with the least possible disturbance of existing arrangements. If those clergymen who, we hope, will act as voluntary Registrars will compare the revised Bill with the Bill as originally introduced, they will see that the Select Committee have endeavoured to meet their wishes in every way, and to avoid imposing on them duties which would be inconsistent with the discharge of their ecclesiastical functions. For instance, the original scheme was to establish Registrars for specified local areas. But it was represented that, whilst a minister might be willing to act as Registrar for his own congregation, he might be disinclined to undertake the duty for the benefit of members of other congregations. The objection seemed reasonable, and accordingly it will be found that, under the revised Bill, Registrars may be appointed not merely for specified areas but also for specified classes. Again, we have modified, in accordance with wishes which have been expressed, the section of the Bill which directs certain clergymen to send entries to the central office through their ecclesiastical superiors. This particular section has had to encounter another objection which I have been unable to remove by amendment, but which I can satisfactorily explain away. It refers to 'the Churches of England, Rome and Scotland' in that order, and I am told, in one of the papers from Bombay, that to place the words 'Church of Rome' before the words 'Church of Scotland' is an error which will give grave offence. Now the truth is that the draughtsman was wholly guiltless of any sinister desire to depreciate the status of the Church of Scotland, and had merely adopted an alphabetical arrangement as being the least invidious. If the Church of Rome appears to take precedence of the Church of Scotland in this section, it is merely because in the English alphabet, as in alphabets which existed long before any of the Christian churches were dreamt of, the letter R takes precedence of the letter S. As a matter of fact, lower down in the same section, the Church of Scotland is, for reasons not unconnected with draughtsmanship, mentioned before the Church of Rome.

"I need not explain in detail the other alterations which have been made in the Bill. The chapter relating to registration of marriages has, on the

advice of a leading member of the Parsi community at Bombay, been extended to certain Parsi marriages which are at present registered much in the same way as marriages under the Christian Marriage Acts.

"The alterations in the chapter relating to the registration of births and deaths have been suggested by the criticisms which we have received, and by a further comparison with the English registration law. In considering the applicability of the latter law the Committee have borne in mind the essential difference between a system of registration which is universal and compulsory and a system which is partial and permissive. Thus the English law imposes on certain persons the obligation of giving notice of a birth or death. The Indian Bill merely requires the Registrar to make an entry on the receipt of notice from any one of certain persons authorized to give the notice, and we have found it possible to extend this latter class so as to make it include all persons who are likely to be in a position to give satisfactory evidence of the event. But we have not seen our way to a provision authorizing notices of births and deaths to be sent by post. The whole value of the measure depends on the register book being kept, and the entries in it being authenticated, in such a manner as to minimize the risk of fraud or error, and it is obvious that a book made up of loose fly-leaves would be open to serious objection on that score. If this were a compulsory measure, arguments based on the difficulty and inconvenience of personal attendance would be entitled to great weight. But it is only a permissive measure, and those who wish to take advantage of its provisions must be prepared in some cases to face a certain amount of trouble and expense.

"On the whole, I can confidently commend the Bill to the Council as one which, though modest in its scope, will, I believe, prove a very useful addition to our Statute-book."

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

INDIAN REGISTRATION ACT, 1877, AMENDMENT BILL.

The Hon'ble MR. ILBERT also moved that the Report of the Select Committee on the Bill to amend the Indian Registration Act, 1877, be taken into consideration. He said :—

"The principal object of this Bill was to facilitate the issue of mortgage-debentures by companies by exempting them from registration under the Indian Registration Act when the mortgage-deed to which they refer is so registered.

"All the proposals of the Bill as introduced have met with general approval, but the Select Committee have received various suggestions for amending the Registration Act in other respects. Only one of the amendments suggested appeared to be of sufficient urgency to justify its being dealt with in the present Bill. There is a recent decision of the Allahabad High Court to the effect that receipts for payment of mortgage money are compulsorily registrable. Almost all the authorities whom we have consulted are agreed that, whether this interpretation of the Act is right or wrong, it cannot be enforced without causing great practical inconvenience. Accordingly; a clause has been added to the Bill in Select Committee expressly exempting from compulsory registration any endorsement on a mortgage-deed acknowledging the payment of the whole or any part of the mortgage-money, whether the endorsement does or does not purport to extinguish the mortgage, and any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage. In so framing the clause we have, as regards endorsements, followed the course recommended by the High Court at Bombay, and, as regards other receipts, the general tenor of the opinions expressed by the authorities whom the Government of India has consulted."

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

BENGAL TENANCY ACT, 1885, AMENDMENT BILL.

The Hon'ble MR. EVANS moved for leave to introduce a Bill to amend sections 12 and 13 of the Bengal Tenancy Act, 1885. He said:—

"The object of this Bill is stated in the Statement of Objects and Reasons as follows: It 'is to limit the registration of mortgages in landlords' records to those mortgages which are accompanied by possession and usufruct, and thereby to give effect to what was in fact the intention of the legislature when the Bengal Tenancy Act was passed.' The necessity for this very small measure arises in this way. The object of these two sections, 12 and 13, of the Bengal Tenancy Act is to substitute an official record in the first instance, and an official machinery for recording the transfer of permanent tenures, providing that the fee which the landlords are entitled to receive upon such transfers should be sent to the Collectors, who should themselves notify the transfers to the zamíndárs, who are to be able to make the necessary entries in their sheristas for their own guidance in dealing with the tenures. Formerly the state of the law was that it was necessary, when any transfer by gift, sale or otherwise took place of a permanent tenure that this transfer should be registered in the zamíndári sherista, and on that registration the zamíndárs were in the habit of getting a small fee. It was found inconvenient for many reasons which I need not dilate upon, and it was proposed in the new law that the registrar should take the fee and register, and that no such transfer should take place without registry and the payment of a fee and a notification through the Collector to the zamíndár. This was the machinery which was substituted for the former one and considered more effective. It will be noted from what I have said that the old words were a 'transfer by gift, sale or otherwise', and it had not, as a matter of fact, been held that a mortgage came within this definition at all, nor was it the practice that zamíndárs should demand that mortgages should be registered in their sheristas, and the reason, of course, is not far to seek. It was because, while the mortgages were simply intended to raise money on lands, without any transfer or the creation of new tenants by such mortgage, it did not, as a matter of fact, concern them at all. When the new Act was being made, and when provisions were being introduced for the transferability of raiyati holdings, it was feared by the zamíndárs that, under the guise of mortgages by which a mortgagee was to be put in possession, a transfer would, in point of fact, be effected of these occupancy-holdings, so as to defeat their right of pre-emption. A good deal of discussion took place in regard to that matter, but, although some proposals were made for limiting the operation of this word 'mortgage' to a mortgage involving immediate possession, the matter was dropped out of sight owing to the abandonment by the Government of the provisions with regard to the transferability of occupancy-holdings; and so it came to pass that, when there existed the corresponding words in the provisions with regard to the registration and transfer of permanent tenures, the matter was also more or less lost sight of. The result is that, as the words stand at present, in certain classes of mortgages, particularly in mortgages after the English form, which are declared by the Transfer of Property Act to be transfers of property with the right of reconveyance, the result is that, whereas an English mortgage is really only a method of raising money which allows the tenureholder to remain in possession, the transaction being one with which the landlord has nothing to do, yet this transaction may not take place without all those formalities, the description of the tenure, the payment of a fee and notices to the landlord, and all the rest of it; and although it is probable that the simple mortgage-bonds which do not carry possession with them can be made without this difficulty, still it is very certain that mortgages in the English form may not be made without this result. The result of the law has been very serious inconveniences. Although the number of mortgages registered in Calcutta since the passing of the Act is very small, yet a very considerable number of mortgages are kept back

owing to this difficulty. I am informed that the Chamber of Commerce is about to make a representation on the subject. Under these circumstances, seeing that it was never the intention of the legislature to do anything more than to subject a transfer by mortgage with possession to the same rule as sales, it appears to me that it is highly desirable that the inconveniences that have arisen from inadvertence should be removed. Under these circumstances I have brought forward this Bill, and beg leave to introduce it. The effect of it will be, so far as I understand, merely to do that which we arranged with the zamíndárs to do, to avoid doing that which we never intended to do, which they never asked us to do, which they had no reason for asking us to do, and which they do not at present desire us to do."

The Hon'ble PEÁRI MOHAN MUKERJI said :—" I wish to observe that, in the Select Committee on the Bengal Tenancy Bill, not only I but the hon'ble member who represented the views of the Bengal Government moved to limit the definition of 'transfer' among other transactions to mortgages with possession. That amendment was accepted by the Committee when there was in the Bill a section providing for the transfer of occupancy-holdings, and the definition of 'transfer' was intended to apply both to tenures and to occupancy-holdings. When the section about the transfer of occupancy-holdings was abandoned, the definition of 'transfer' was also struck out of the Bill, and it was simply a matter of oversight, as has been observed by the hon'ble mover of this Bill, that the word 'transfer,' with reference to the tenure sections of the Bill, was not qualified in the way in which the Select Committee intended it to be qualified. I think therefore that the Bill which the hon'ble member intends to introduce will simply give effect to what was the intention of the legislature. But I should mention that in Behar generally and in parts of Bengal this amendment will perceptibly curtail the gains of landholders."

The Hon'ble MR. ILBERT said :—" The question raised by this Bill appears to be one purely between tenureholders and zamíndárs. The amendment is moved on behalf of tenureholders, and I understand the Hon'ble Peári Mohan Mukerji to say that he accepts it on behalf of zamíndárs, and he is very probably right in saying—although I do not remember precisely what took place—that it was the intention of the Select Committee to qualify sections 12 and 13 of the Bengal Tenancy Act in some such way as the Hon'ble Mr. Evans now proposes. Under these circumstances I need hardly say that no objection will be offered to the Bill on behalf of the Government of India."

The Motion was put and agreed to.

The Hon'ble MR. EVANS also introduced the Bill.

The Council adjourned to Friday, the 19th February, 1886.

S. HARVEY JAMES,
Offg. Secy. to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 17th February, 1886.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 17th FEBRUARY 1886.

GENERAL REMARKS.—Except in the Tanjore district of Madras and parts of the Punjab, the week has been practically rainless.

In Madras and Mysore agricultural prospects remain fair. In Coorg the threshing of rice and coffee-picking have been almost completed, and the season promises well.

In Bombay the *rabi* harvest is in progress in most districts of the Deccan and in parts of Bijapur and Dharwar, and prospects are good. In the Berars, Hyderabad, Central India, and Rajputana the standing crops continue in good condition.

The *rabi* crops in the North-Western Provinces and Oudh and the Punjab are generally in excellent condition and promise well, though in the former provinces frost and blight have done harm in some places. In the Central Provinces prospects are favourable, but some injury has been caused to the crops by frost and insects.

In Bengal the *rabi* crops are being cut in places with a good outturn. The spring rice is thriving and transplanting operations have nearly been finished. Gathering of opium has commenced in Gya, Sarun, and Monghyr. In Assam the mustard crop has been nearly harvested.

In British Burma the recent rain has injured the rice crop in Bassein, Shwegyin, and Thonegwa; the extent of damage in other districts is not yet known.

The public health is generally good.

Prices are rising in the North-Western Provinces and Oudh, in the Multan district of the Punjab, and in the Jubbulpore and Hoshangabad districts of the Central Provinces, and are falling in the Mysore district. Elsewhere they are generally steady.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(Feb. 17th)		
Bellary . . .	*Nil*	Standing crops generally good, but *cholum*, linseed and wheat suffering from disease in parts of one taluk; harvest dry grains, yield about average.
Kurnool . . .	*Nil*	Cotton and some standing dry crops slightly injured in parts by late unseasonable rains and by insects; harvest dry grains, yield below average. Smallpox and cattle-disease in one taluk.
Ganjam . . .	*Nil*	Fever in one, smallpox in four, and cattle-disease in seven taluks; 12 deaths from cholera.
Kistna . . .	*Nil*	Standing crops generally good, but some dry crops slightly affected by insects in parts; harvest dry grains, outturn below average. River below Anicut crest. Fever abating, slight smallpox; deaths from cholera unreported last week 58, this week 72.
Chingleput (Madras) .	*Nil*	Standing crops good; harvest paddy, yield below average. Fever in one, smallpox in another, and cattle-disease in two taluks.
Coimbatore . . .	*Nil*	Standing crops good; harvest wet and dry grains, outturn about average. Fever in two taluks.
Tanjore . . .	(Average) ·54	Standing crops good; harvest wet and dry grains, outturn below average. Cattle-disease in one taluk.
Madura . . .	Last week since revised . . ·02 This week . ·06	Harvest paddy, yield about average. Fever prevalent; cattle-disease in one taluk.
Malabar . . .	*Nil*	Harvest second crop paddy, outturn below average; slight smallpox in eight, and fever in two taluks; nine deaths from cholera; cattle-disease in one taluk.
Travancore . . .	*Nil*	Harvest almost over. Smallpox and fever in parts. *General Remarks.*—General prospects fair.
Bombay—(Feb. 17th)		
Karachi . . .	*Nil*	River at Kotri on 14th 5 feet 3 inches against 6 feet 11 inches on same date last year. Fever in twelve and cattle-disease in five talukas. Prices of wheat, red rice, and *bajri* in Karachi 26, 30, and 34, in Sakro *nil*, 35 and 47, in Jati 26, 40, and 42, and in Sehwan 32, 44, and 40 pounds per rupee, respectively.
Hyderabad .	Slight rain on 13th .	Wheat cultivation in Hyderabad and Guni talukas injured by frost. River at Kotri on 15th 5 feet 5 inches against 6 feet 10 inches on same date last year. Fever in three and small-pox in one taluka. Wheat 26 pounds 10 ounces, *bajri* 37 pounds 4 ounces, *jowari* 40, white rice, 18¾, and red rice 28 pounds per rupee.
Ahmedabad . .	*Nil*	Cotton picking commenced in Dholka and Sanand talukas; standing crops healthy. Fever in Sanand. Wheat 36 and *bajri* 33 pounds per rupee.
Baroda . . .	*Nil*	Public health good. Standing crops in good condition. Prices —*bajri* 28, wheat 23, and rice 18 pounds per rupee.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bombay—*contd.*		
Surat	*Nil*	Standing crops healthy. Cotton-picking commenced. Fever in Jalalpur and Mandvi talukas. Average prices—*jowari* 39 and *nagli* 44 pounds per rupee.
Nasik	*Nil*	*Rabi* crops fare well in Nasik, Baglan, and Kalvan talukas. Irrigated wheat partially blighted throughout the district; *kharif* threshing nearly over; *rabi* reaping commenced in Dindori and Kalvan talukas. Foot-disease among cattle in parts of Peint taluka; public health good, save in Peint where fever and ague have appeared. Wheat 31½, *bajri* 32¾, and rice 20¾ pounds per rupee.
Colaba (Bombay)	*Nil*	Abnormal temperature rose from 1° cool on 10th to 1° warm on 12th; remained 1° warm till 15th and then fell to 2° cool on 16th; vapour in air normal on 10th, afterwards excessive; abnormal wind southerly on 13th and 14th, northerly on 16th; wind normal on all other days.
Poona	*Nil*	*Rabi* crops doing well; wheat slightly blighted in Purandhar and Haveli talukas; reaping commenced in some talukas. Prices of *bajri* 34 and *jowari* 42, in Poona *bajri* 34 and *jowari* 35 pounds per rupee.
Ahmednagar	*Nil*	Reaping commenced. Wheat and gram injured by cloudy weather. Health good. Fever in Akola. *Bajri* average 45 and *jowari* 54 pounds per rupee.
Sholapur	*Nil*	Linseed, wheat, *tur*, and gram crops have suffered from blight and insects in places; cotton crops inferior in Madha and Karmala talukas; reaping of *rabi* crops has commenced in portions of the Madha and Malsiras talukas. *Jowari* 52 pounds 14 tolas and *bajri* 44 pounds 24 tolas per rupee.
Dharwar	*Nil*	Harvesting of rice and early *jowari* completed; that of wheat and gram in progress; exotic cotton blighted in three talukas. Slight fever and cattle-disease in Bankapur and Hangal. Rice 22 to 32 and *jowari* 48 to 64 pounds per rupee.
Kanara	*Nil*	Second crop rice good; pepper and sugarcane harvest commenced. Cattle-disease in Karwar and Siddapur; slight fever and small-pox in three talukas. Weather warm. Common rice in Karwar 14, in district average 13½ seers per rupee.
Rajkot	*Nil*	Fever and bowel complaints prevalent. Weather cold and windy. *Bajri* 32, *jowari* 43, and wheat 33 pounds per rupee.
		General Remarks.—Slight rain in parts of Hyderabad and Shikarpur. Reaping of *rabi* crops in progress in most districts of the Deccan and in parts of Bijapur and Dharwar. Fever in parts of 13, cattle-disease in parts of 10, and small-pox in parts of three districts.
Bengal—(Feb. 17th)		
Chittagong	*Nil*	Weather seasonable. Prospects of spring crops generally fair. Rain wanted. Prices rising. Public health good.
Dacca	*Nil*	Prospects of crops continue favourable; mustard and pulses being gathered; *boro* paddy doing well; ploughing going on. Public health good.
24-Pergunnahs	*Nil*	Prospects of cold-weather crops good; some cereals being harvested, outturn estimated at 14 annas. Average price of common rice 15 to 16 seers per rupee. Stray cases of cholera reported from all sub-divisions.
Khoolna	*Nil*	Weather cold. *Aman* harvest not finished, outturn good; winter crops being stored; transplanting of *boro* paddy nearly completed. Public health fair.
Moorshedabad	*Nil*	Weather seasonable Prospects of crops favourable. Public health good. Price of rice stationary.
Pubna	*Nil*	Weather fine. Prospects of winter crops good. A little rain wanted, especially in Serajganj. Sugarcane being cut. Public health good.
Dinagepore	*Nil*	Weather fine. Prospects of *rabi* crops good; sugarcane in great part cut. Average price of rice 22 seers per rupee.
Rungpore	*Nil*	Prospects of crops favourable; mustard being gathered; land being ploughed in some places. Public health good.
Midnapore	*Nil*	Prospects of crops fair. Public health good, but sporadic cholera still reported.
Burdwan	*Nil*	*Rabi* crops good. Public health fair. Common rice 17 to 22 seers per rupee.
Bhagulpore	*Nil*	*Rabi* prospects good; mustard and *kali* pulse being harvested. Prices risen slightly.
Monghyr		Gathering of opium somewhat interfered with by west winds.
Purneah	*Nil*	Crops doing well; grass drying up; harvesting of mustard and tobacco continues. Coarse rice 20 seers per rupee. Public health very fair.
Durbhanga	*Nil*	*Rabi* crops in ear and look very promising; mustard being harvested; poppy doing well. Prices almost stationary. Public health good.
Mozufferpore		Prospects of opium crop continue very promising.
Sarun		Condition of poppy good. Weather favourable; gathering of opium commenced.
Chumparun	*Nil*	Prospects of *rabi* and poppy crops continue good; poppy plants beginning to come into flower. Prices stationary. Public health fair.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bengal—*contd.*		
Patna	*Nil*	Prospects of *rabi* and poppy good. Prices stationary. Public health good.
Gya	*Nil*	*Rabi* prospects favourable; extracting from poppy seeds begun in places; prospects fair generally, but less satisfactory in Tehta Sub-Agency. Prices of food grains stationary. Public health good
Shahabad		Poppy not completely recovered from effects of December rain in places where it was heavy, hence poor and irregular in appearance and inferior to last year's crop.
Hazaribagh	*Nil*	*Rabi* and poppy continue promising; mustard and *til* being harvested. Public health good.
Cuttack	*Nil*	Weather seasonable; mornings foggy. *Rabi* crops being gathered; spring rice growing well. Price of rice unchanged. Public health generally good.
		General Remarks.—No rain fell in the Lower Provinces during the week. All *rabi* crops are generally promising; some of them are being harvested with good results; sugarcane is being pressed; *boro* rice is thriving; transplanting is nearly finished; prospects of poppy are favourable except in Shahabad where they are indifferent; gathering of opium has commenced in Gya, Sarun, and Monghyr. Prices of rice generally stationary. Public health is generally fair.
N. W. Provinces and Oudh—(Feb. 17th)		
Benares (Feb. 16th)	*Nil*	Weather cold and clear. *Rabi* prospects good. Markets well supplied and prices steady. Public health is good; no cattle-disease.
Gorakhpore („ 15th)	*Nil*	Weather cloudy but favourable. Poppy and *rabi* crops in good condition; *rabi* is being reaped. Slight rise in prices. Health good.
Fyzabad („ 16th)	*Nil*	Weather clear and cold. *Rabi* and opium crops continue promising; sugarcane pressing continues. Markets well supplied, but fodder is very dear. Health generally good; no cattle-disease.
Lucknow („ 15th)	*Nil*	Strong west wind. Prospects very favourable. Poppy is being irrigated. Markets well supplied, though prices are rising. Fodder very dear. Health of people and condition of cattle good.
Rae Barelli („ „)	*Nil*	Weather seasonable. Prospects of *rabi* crops continue favourable. Prices rising. General health good.
Partabgarh („ 16th)	A slight sprinkle of rain on 15th.	Westerly wind; weather fine, but somewhat cloudy. *Arhar*, gram and peas somewhat damaged by blight; peas and *sarson* being cut. Prospects generally good. Prices almost stationary. No sickness.
Allahabad („ „)	*Nil*	Weather seasonable; somewhat cloudy of late. Crops excellent; peas only slightly damaged by frost. Markets well supplied. Prices show a slight fall. No sickness either of men or cattle.
Cawnpore („ 15th)	*Nil*	Weather seasonable. Slight injury to crops by frost reported from three parganas. Poppy coming into flower. Prices have risen. Condition of people and cattle good.
Farakhabad („ 16th)	*Nil*	Damage to crops apprehended from recent high winds and cold. Health good.
Sitapur („ „)	*Nil*	Crops slightly damaged by insects, but benefited by westerly winds; poppy crops satisfactory; early sown plants coming into flower; fodder very scanty. Prices rising. Health good.
Bareilly („ „)	*Nil*	Condition of crops including poppy excellent. Markets well supplied, and prices almost stationary. Health of people and cattle good.
Banda („ „)	Slight rain on 15th	Weather cloudy. Gram, *arhar* and linseed much injured by frost, and wheat in parts by blight. Prices rising. Health good; no cattle-disease.
Kumaon („ „)	*Nil*	Weather cloudy off and on. Sunshine required for the *rabi* crops which are progressing well. Prices stationary. General health good; cattle-disease decreasing.
Agra („ 15th)	*Nil*	Slight damage reported from frost and blight, otherwise crops continue favourable. Prices rising. Health good.
Jhansi („ „)	*Nil*	Weather continues cloudy. Crops good, except in a few villages where grain and linseed crops have slightly suffered from blight. Prices rising. Condition of people and cattle good.
Ballia („ „)	*Nil*	Weather seasonable. Crops in good condition; sugarcane planting commenced in some places. Supplies sufficient. Health good.
Meerut („ 16th)	Slight shower on 9th.	*Rabi* crops flourishing; sugarcane pressing continues; ploughing for next year's cane commenced. Slight tendency to rise in prices of wheat; other grains stationary. Health good.
		General Remarks.—Weather has been generally cloudy and crops have been damaged in some places by frost and blight, but prospects continue favourable. Prices are rising, and fodder is reported dear in Oudh. The general health is good.
Punjab—(Feb. 17th)		
Delhi (Feb. 16th)	*Nil*	Health fair. Prices almost stationary. Prospects of current harvest promising.
Hissar	*Nil*	Health good. Prices stationary. Prospects of current harvest flourishing.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Punjab—*contd.*		
Umballa . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Jullunder . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Amritsar . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Sialkot . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest flourishing.
Ferozepore . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Lahore . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Rawalpindi . .	·07	Health good. Prices stationary. Prospects of current harvest average.
Shahpur . . .	*Nil*	Prices almost stationary.
Mooltan . . .	Slight rain at Sadr	Health good. Prices rising. Prospects of current harvest favourable.
Dera Ismail Khan .	Slight rain	Health good. Prices stationary. Prospects of current harvest good.
Peshawar . . .	*Nil*	Health fair. Prices stationary. Prospects of current harvest good.
		General Remarks.—Good rain has fallen in the Rawalpindi district and slight rain at Multan and Dera Ismail Khan. Health generally good. Prices of food grains rising in Multan, elsewhere stationary. Fodder for cattle scarce in Lahore district and in the Kushab tahsil of the Shahpur district. Foot-and-mouth disease among cattle in parts of tahsil Bhera in the Shahpur district. Prospects of current harvest good.
Central Provinces—(Feb. 17th)		
Nagpur . . .	*Nil*	Weather warm. Linseed injured; wheat good. Fever and cattle-disease in places. Prices steady.
Jubbulpore (Feb. 16th)	·10, with thunder-storms.	Weather cold. Gram and *masur* injured by frost; wheat slightly injured, otherwise prospects favourable. Health good. Prices high.
Seoni . . .	*Nil*	Weather cloudy. Prospects good. Slight smallpox. Prices steady.
Hoshangabad . .	*Nil*	Weather occasionally cloudy. Prospects good, except of wheat. Cattle-disease in places. Prices rising.
Khandwa . . .	*Nil*	Weather slightly cloudy and warm. Prospects good. Health good. Prices stationary.
Raipur . . .	*Nil*	Weather clear and warm. Wheat and gram good; linseed injured by insects. Health good. Prices stationary.
Sambalpur (Feb. 13th)	*Nil*	Days warm. Rice-threshing and sugar-making continue. Health good. Trade brisk.
		General Remarks.—Weather becoming warm. Prospects continue favourable, although some damage is reported by frost and insects. Prices rising in two districts; elsewhere steady.
British Burma—(Feb. 17th)		
Akyab (Feb. 13th)	*Nil*	Public health and health of cattle good.
Bassein . . .	*Nil*	Total rainfall to date 2·54 inches. Public health good; cattle-disease severe in two townships. Damage amounting to 20 per cent. has been caused to crops all round from the recent rain.
Rangoon . . .	*Nil*	Total rainfall to date 1·58 inches. Public health and health of cattle good.
Amherst (Moulmein) .	*Nil*	Public health and health of cattle good.
Tavoy . . .	*Nil*	Public health and health of cattle good.
Pegu . . .	*Nil*	Total rainfall to date 0·55. Public health and health of cattle good. Crops have sustained no damage from rain.
Henzada . . .	*Nil*	Public health and health of cattle good.
Prome . . .	*Nil*	Total rainfall to date ·06. Public health and health of cattle good. Crops did not suffer from the rain which fell last week.
Toungoo . . .	*Nil*	Total rainfall to date 2·42 inches. Public health and health of cattle good. No reports received of injury caused to crops by late rain.
Thayetmyo . . .	*Nil*	Total rainfall to date 0·13. Public health and health of cattle good.
		General Remarks.—Cholera slight in one district, elsewhere public health good; cattle-disease severe in one district and slight in one district, elsewhere health of cattle good. The rain at the beginning of the month is said to have done no damage in Pegu and Prome; in Bassein the rain is estimated to have damaged 20 per cent. of the crop, in Shwegyin 10 per cent., and in Thonegwa 1 per cent. The amount of damage done in other districts is not yet known.
Assam—(Feb. 17th)		
Gauhati . . .	. . . . .	Weather seasonable. Public health fair; cattle-disease in some mauzas; *kalazar* still in some parts of Luki. Gathering of mustard nearly finished; pressing of sugarcane in progress Rain wanted for *ahu* crops.
Sylhet . . .	. . . . .	No change in crops since last report. Cholera lingering in Karimganj sub-division.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Assam—*contd.*		
Cachar	. . . .	Weather getting warm. Reaping of mustard crop nearly finished. Common rice 16 seers per rupee. Three deaths from cholera in Sadr, 18 in Hailakandi, and one in Katigara reported.
Dibrugarh	·04	Weather seasonable. Land being cleared for *ahu*; pressing of sugarcane commenced; mustard crop being gathered.
Mysore and Coorg—(Feb. 17th)		
Bangalore / Mysore	. . . .	Standing crops in good condition; prospects of season fair. Supply of water and fodder reported to be diminishing in the Kolar district and inadequate in parts of the Tumkur district. Public health good; cattle-disease continues in affected parts. Prices fallen considerably in the Mysore district.
Mercara	. . . .	Threshing of rice and coffee-picking nearly completed; prospects of season good. Smallpox and fever prevalent in parts.
Berar and Hyderabad—(Feb. 17th)		
Amraoti	. . . .	Weather clear. Prospects of crops good. Wheat 22 and *jowari* 26 seers per rupee.
Akola	. . . .	Weather becoming warm. Crops in good condition. Reaping of linseed commenced.
Hyderabad	. . . .	Standing crops prospering. General health of talukas fair. Prices—wheat 15¾, coarse rice 12, white *juar* 21¼, yellow *juar* 22, and *tur* 14½ seers per current sicca rupee.
Central India States—(Feb. 17th)		
Indore	*Nil*	Weather changeable, but warmer than last week, and slightly cloudy. Health good. Prices steady.
Morar (Gwalior)	*Nil*	Health and prospects good. Weather seasonable.
Sutna	*Nil*	Weather clear and cool. Health and prospects good.
Neemuch	*Nil*	Weather seasonable. Health good. Crops doing well.
Goona	*Nil*	Health and prospects good.
Agar	*Nil*	Health good. Opium crops fair.
Sehore	*Nil*	Weather clear. Crops and health good.
Nowgong	*Nil*	Weather seasonable. Prices steady. Health good.
Bhopawar (Manpur)	*Nil*	Weather cloudy and hot. *Rabi* crops being harvested. Prospects and health good. Prices steady.
Rajputana—(Feb. 17th)		
Abu (Feb. 17th)	*Nil*	A little fever, health otherwise good. Weather fine and cold.
Sirohi („ 15th)	*Nil*	Health and crop prospects good. Tanks drying. Weather cold.
Marwar („ 13th)	Slight rain on night of 7th.	Smallpox abating. Weather cloudy with cold winds, generally from north and east. *Rabi* in some places damaged a little by cold. Prices stationary.
Kherwara („ 15th)	*Nil*	Tanks and wells decreasing. Prospects fair. Pneumonia decreasing. Prices slightly fallen. Weather somewhat warmer.
Meywar („ „)	*Nil*	Tanks and wells low. Crop prospects and health good. Prices stationary. Weather seasonable.
Harowti („ „)	*Nil*	Weather getting warmer. Smallpox abating. Crops good.
Jhallawar („ 12th)	*Nil*	Considerable damage done to opium crop by continued cold weather. Health good.
Kotah („ 13th)	*Nil*	Tanks and wells good. Opium and gram have suffered in some places from frost.
Ajmere („ 17th)	Slight rain	Fever and smallpox still prevalent. Poppy crop seriously injured by cold wind.
Jeypore („ 16th)	Slight rain	Prospects favourable. Prices steady. Health good.
Uwlur („ „)	*Nil*	Crop prospects and health good. Weather occasionally cloudy.
Bikanir („ 13th)	Slight rain in the districts of Rattangarh and Sonatgarh on 6th.	Fever and smallpox in Rattangarh; health otherwise good. Prices stationary. Weather clear and cold.
Nepal—(Feb. 17th)	*Nil*	

C. J. LYALL,

Offg. Secretary to the Government of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 26th February 1886.

Programme of His Excellency the Viceroy's arrival in Calcutta.

His Excellency the Viceroy and Governor-General will arrive in Calcutta on Monday, the 8th March 1886, at 4-30 P.M., by the I. G. S. *Clive*, and will disembark at Prinsep's Ghât.

His Excellency will be received at Prinsep's Ghât by His Honour the Lieutenant-Governor of Bengal, Members of His Excellency's Council, the principal Civil and Military Officers, and other Gentlemen who are desirous of attending.

A Guard of Honour of Native Infantry with Band and Colour will be drawn up at Prinseps Ghat.

His Excellency the Viceroy's Body-Guard and the Mounted Company of the Presidency Volunteers will form the escort.

The route taken will be by the Strand Road and Esplanade Row into Government House by the North-West Entrance, which will be lined throughout by troops under the orders of the Brigadier-General Commanding the Presidency District.

Guards of Honour of British Infantry and of the Administrative Battalion, Presidency Volunteers, with Band, will be drawn up in front of the Grand Staircase of Government House.

A Viceregal salute will be fired from the ramparts of Fort William as His Excellency lands.

Full dress will be worn by Officers entitled to wear uniform. Gentlemen not entitled to wear uniform will appear in morning dress.

By Command,

F. ROWAN HAMILTON, *Major,*
for *Military Secretary to the Viceroy.*

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 24th February 1886.

No. 3.—The Honorable the President in Council has been pleased to grant Mr. H. T. Hyde, Reporter for the Indian Law Reports, in the High Court, Calcutta, leave of absence for eight months, with effect from the 14th March.

No. 4.—Mr. K. M. Chatterji, Barrister-at-Law, has been appointed to officiate as a Reporter for the Indian Law Reports in the High Court, Calcutta, *vice* Mr. Hyde.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 24th February, 1886.

No. 291.—The Honorable the President in Council has been pleased to confirm the admission of Mr. Narsingráo Bholánáth Divatia, a Probationer in the Bombay Presidency, to employment in the Civil Service of that Presidency, in accordance with the rules issued under Section 6 of the Statute 33 Vic., Cap. 3.

MEDICAL.

The 20th February, 1886.

No. 71.—Lala Gokul Chand, Uncovenanted Medical Officer in medical charge of the junior grades of the Secretariat Establishments of the Government of India at Simla, is granted privilege leave from the forenoon of the 11th February to the afternoon of the 28th March 1886.

The 23rd February 1886.

No. 74.—The services of Surgeon-Major C. W. S. Deakin are replaced at the disposal of the Military Department.

JUDICIAL.

The 24th February, 1886.

No. 292.—Under the provisions of Section 138 of Act XXVI of 1881 (The Negotiable Instruments Act, 1881, as amended by Act II of 1885), the Honorable the President in Council has been pleased to accept the resignation tendered by Babu Chandra Nath Nandi of the Office of Notary Public of Silchar, to which he was appointed by Home Department Notification No. 386, dated 17th March 1882.

No. 293.—Under the provisions of Section 138 of Act XXVI of 1881 (The Negotiable Instruments Act, 1881, as amended by Act II of 1885), the Honorable the President in Council has been pleased to appoint Babu Hari Charan Das, B.L., Government Pleader of Cachar, to be a Notary Public, and to exercise his functions as such within the Silchar Sub-Division of the Cachar District.

No. 295.—Under the provisions of the Act of Parliament 24 and 25 Vic., Cap. 104, Section 7, the Honorable the President in Council is pleased to appoint Mr. J. P. Grant, C.S., District and Sessions Judge, Hooghly, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, *vice* the Honorable Mr. Justice Tottenham, proceeding on furlough, or until further orders.

No. 298.—Under the provisions of the Act of Parliament 24 and 25 Vic., Cap. 104, Section 7, the Honorable the President in Council is pleased to appoint Mr. G. E. Porter, C.S., Judicial Commissioner, Chota Nagpore, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, *vice* the Honorable Mr. Justice Field, proceeding on furlough, or until further orders.

The 26th February 1886.

No. 320.—Her Majesty's Secretary of State has granted an extension of leave, on medical certificate for six months, to Mr. A. Phillips, Barrister-at-Law, Standing Counsel for the Presidency of Fort William in Bengal.

ECCLESIASTICAL.

The 26th February, 1886.

No. 71.—The Reverend Samuel Louis Graham Sandberg, B.A., has been appointed a Junior Chaplain on the Bengal Ecclesiastical Establishment to fill an existing vacancy.

FORESTS.

The 26th February, 1886.

No. 162 *F.*—The services of Mr. J. McKee, Deputy Conservator of Forests, 3rd grade, are

replaced at the disposal of the Chief Commissioner of the Central Provinces, with effect from the 1st April 1886, the date on which his employment in the Rewah State ceases.

A. MACKENZIE,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 22nd February, 1886.

No. 349 *G.*—Lieutenant A. F. Pinhey, Squadron Officer, 3rd (Queen's Own) Regiment of Bombay Light Cavalry, is appointed to officiate as a Political Assistant of the 3rd Class, and is posted as Assistant Political Agent at Banswara, with effect from the date of assuming charge.

The 25th February, 1886.

No. 376*G.*—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. B. F. Bonham as Consul-General for the United States of America at Calcutta.

No. 379*G.*—Rai Bahadur Pandit Suraj Kaul, Extra Assistant Commissioner, Quetta District, is granted privilege leave for twenty days, with effect from the 22nd February, 1886.

No. 380*G.*—Mr. A. Ingle is appointed to officiate as Extra Assistant Commissioner, Quetta District, with effect from the date of assuming charge, during the absence on privilege leave of Rai Bahadur Pandit Suraj Kaul.

W. J. CUNINGHAM,
for *Secretary to the Government of India.*

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

LEAVE AND APPOINTMENT.

Calcutta, 26th February 1886.

No. 971.—Mr. Krishnaji Balwant Wagle having been appointed a Probationer in Class VII of the Financial Department, and attached to the Office of the Accountant General, Bombay, joined his appointment, before noon, on the 17th February 1886.

D. BARBOUR,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, 26th February, 1886.

APPOINTMENTS.

No. 121.—ARMY REMOUNT DEPARTMENT—

Colonel T. F. C. Rochfort, Bengal Cavalry, Assistant Superintendent of Reserve Depot, Saharanpur, is confirmed in the appointment of Superintendent of Reserve Depot, Saharanpur.

Captain J. C. F. Gordon, Bengal S. C., Squadron Officer, 6th Bengal Cavalry, is confirmed in the appointment of Assistant Superintendent of Reserve Depot, Saharanpur.

With effect from the 1st January, 1886, *vice* Colonel H. C Smith, Superintendent of Reserve Depot, Saharanpur, who has vacated that appointment.

No. 122.—COMMISSARIAT DEPARTMENT—

Lieutenant D. M. Thompson, Sub-Assistant Commissary-General, 2nd class, on probation, is confirmed in that appointment, with effect from the 2nd February, 1885.

No. 123.—NATIVE ARMY—

16th Bengal Cavalry.

The following direct appointments are made with effect from the dates specified :—

Kurm Singh to be Jemadar,—10th November, 1885.

Urjun Singh to be Jemadar,—1st December, 1885.

No. 124.—PUNJAB FRONTIER FORCE—

5th Goorkha Regiment.

Lieutenant J. M. Stewart, Officiating Wing Officer, to be Wing Officer, *vice* Lieutenant N. N. Barrett, seconded. Dated 12th December, 1885.

No. 125.—STAFF CORPS—

Lieutenant S. B. Graham, Royal Sussex Regiment, appointed by the Secretary of State for India a probationer for the Indian Staff Corps, is posted to the Madras S. C., with effect from the date of his arrival in India.

No. 126.—VOLUNTEER CORPS—

1st Administrative Battalion, North-Western Provinces Volunteers.

Captain R. G. Handcock, 39th Bengal Infantry, to be Adjutant, *vice* Captain E. J. N. Fasken, resigned,—11th December, 1885.

FURLOUGH AND LEAVE.

No. 127.—The undermentioned officers are granted furlough out of India, with the necessary subsidary leave :—

Colonel C. J. Griffiths, Bengal S. C., Commandant, 3rd Sikh Infantry, (m. c.) for 250 days, under rules IX and XV of the regulations of 1868.

Colonel R. H. Inglis, Infantry, Commandant, 6th Bengal Infantry, (p. a.) for one year and 116 days, under rule IX of the regulations of 1868.

Colonel F. M. Birch, Bengal S. C., Deputy Commissioner, 1st grade, Officiating District Judge, Punjab, (p. a.) for one year, under rule IX of the regulations of 1868.

Lieutenant-Colonel M. A. Rowlandson, Madras S. C., Military Accountant, 1st class, 2nd grade, (p. a.) for two years, under rule IX of the regulations of 1868.

Lieutenant-Colonel W. Hopkinson, General List, Infantry, Cantonment Magistrate, 1st class, and Judge, Small Cause Court, Bengal, (p. a.) for 243 days, under rule IX of the regulations of 1868, embarking on or after the 9th March, 1886.

Lieutenant-Colonel H. W. J. Senior, Bengal S. C., Wing Commander and 2nd-in-Command, 1st Bengal Infantry, (p. a.) for one year and 39 days, under rule VIII, clause 2, of the regulations of 1868

Major A. Gaselee, Bengal S. C., Wing Commander, 4th Punjab Infantry, (p. a.) for 245 days, under rule IX of the regulations of 1868, embarking on or after the 29th March, 1886.

Lieutenant E. B. Burton, Bengal S. C., Squadron Officer, 17th Bengal Cavalry, (p. a.) for one year, under rule I of the regulations of 1875.

Lieutenant G. H. Butcher, Bengal S. C., Wing Officer and Adjutant, 42nd Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Conductor H. Saw, Ordnance Department, (m. c.) for 182 days, under rule I of the regulations of 1875.

Sub-Conductor W. Thomas, Ordnance Department, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 128.—The undermentioned officers are permitted to reside out of India :—

Colonel G. Wheeler, Bengal S. C.

Colonel R. S. Moseley, Bengal S. C.

Colonel A. Callander, Bengal S.C., from 20th February, 1886.

No. 129.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Colonel G. N. Channer, V.C., Bengal S. C., (p. a.) for six months.

Lieutenant-Colonel C. A. Baylay, Bengal S. C., (m. c.) for six months.

Captain E. W. St. G. Welchman, Bengal S. C., (m. c.) for three months.

Assistant-Apothecary R. Nugent, (u.p.a.) without pay for seven months.

LONDON GAZETTE.

No. 130.—The following extracts are published for general information :—

"London Gazette," dated the 26th January, 1886, pages 388 and 391.

WAR OFFICE, JANUARY 23, 1886.

The Queen has been pleased to give orders for the following appointments to the Most Honourable Order of the Bath :

To be Ordinary Members of the Civil Division of the Third Class, or Companions of the said Most Honourable Order, *viz.* :—

* * * *

Major Frederick Mercer Hunter, C.S.I., Bombay Staff Corps, Her Majesty's Consul on the Somali Coast.

WAR OFFICE, PALL MALL,
26th January, 1886.

BREVET.

Major James Cook, Bengal Staff Corps, to be Lieutenant-Colonel. Dated 27th January, 1886.

MEMORANDA.

* * * *

Honorary Lieutenant and Deputy Assistant-Commissary Charles John Marsden, Bengal Establishment, has been granted the honorary rank of Captain on retirement. Dated 19th September, 1885.

The honorary rank of Ensign conferred on Deputy Assistant-Commissary John Murray, Bombay Establishment, in the London Gazette of 26th November, 1867, is antedated from 27th November, 1867, to 27th March, 1867.

* * * *

INDIAN STAFF CORPS.

To be transferred to the Unemployed Supernumerary List :—

Colonel James Michael, C.S.I., Madras. Dated 2nd January, 1886.

INDIAN LOCAL SERVICE.

To be Major-General.

Colonel Rowley Sale Hill, C.B., Bengal Infantry. Dated 2nd January, 1886.

To be transferred to the Unemployed Supernumerary List :—

Colonel Robert Blair Kennedy, Madras Infantry. Dated 1st January, 1886.

PROMOTIONS.

No. 131.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonel in the Army.

Lieutenant-Colonel Richard Samuel Roberts, Madras S. C.,—20th February, 1886.

BENGAL STAFF CORPS.

To be Major.

Captain James Butler,—20th February, 1886.

No. 132.—COLONEL'S ALLOWANCE—

The undermentioned officers of the Bengal Staff Corps are admitted to the Colonel's allowance, with effect from the 20th February, 1886 :—

Colonel Alfred Worsley Montagu.

Colonel Alexander Callander.

No. 133.—NATIVE ARMY—

16th Bengal Cavalry.

Ressaldar Juggut Singh, from the 18th Bengal Cavalry, to be Ressaldar-Major, with effect from the 24th October, 1885.

Ressaidar Ram Lall, from the 10th Bengal Lancers, to be Ressaldar ;

Subadar Bishn Singh, from the 12th Bengal Infantry, to be Ressaidar ;

Jemadar Hookum Singh, from the 19th Bengal Lancers, to be Ressaidar Woordie-Major ;

Jemadar Sedu Singh, from the 10th Bengal Lancers, to be Ressaidar ;

Duffadar Sadama Ram, from the 9th Bengal Cavalry, to be Ressaidar ;

Duffadar Hem Raj, from the 9th Bengal Cavalry, to be Jemadar ;

Duffadar Bishn Singh, from the 14th Bengal Lancers, to be Jemadar;

Kote-Duffadar Ummur Singh, from the 13th Bengal Lancers, to be Jemadar;

Kote-Duffadar Sing Ram, from the 10th Bengal Lancers, to be Jemadar;

With effect from the 8th September, 1885, on the formation of the Regiment.

43rd Bengal Infantry.

Jemadar Gopal Singh to be Subadar, *vice* Subadar Jum Ram, invalided.

Jemadar Chatur Giri to be Subadar, *vice* Subadar Baiju Ram, invalided.

Havildar Birbal Nagarkoti to be Jemadar, *vice* Jemadar Gopal Singh, promoted.

Havildar Abiram Gurung to be Jemadar, *vice* Jemadar Chatur Giri, promoted.

Havildar Abilall Rai to be Jemadar, *vice* Jemadar Mahadeo Singh, invalided,

With effect from the 1st December, 1885.

REWARDS.

No. 134.—The following promotions for services during the late operations at Suakin are made with effect from this date under the provisions of Clause 48, India Army Circulars, 1884:—

ORDNANCE DEPARTMENT.

To be Deputy Assistant Commissary.

Conductor Alfred Wiffen.

To be Conductor.

Sub-Conductor Harry Phillips.

COMMISSARIAT (TRANSPORT) DEPARTMENT.

To be Conductor.

Sub-Conductor James Staines.

To be Sub-Conductor.

Sergeant Walter Pordage.

MARINE DEPARTMENT.

RETIREMENTS.

No. 8.—Capta n G. B. Hewett, Her Majesty's Indian Marine, has been permitted to retire from the service, with effect from the 24th September, 1885.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 22nd February, 1886.

No. 43.—Mr. H. C. D. LaTouche, Engineer-in-Chief, Jhansi-Manickpore State Railway, is appointed Engineer-in-Chief, Bellary-Kistna and Cuddapah-Nellore State Railways.

The 23rd February 1886.

No. 44.—Mr. W. C. L. Floyd, Executive Engineer, 2nd grade, Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta, is granted furlough under section 132, chapter X, of the Civil Leave Code, for one year, with effect from 15th March 1886, or such subsequent date as he may be able to avail himself of the same.

No. 45.—The Government of India has no further need of the services of Mr. E. R. S. Lloyd, Assistant Engineer, 2nd grade, North-Western Provinces and Oudh.

No. 46.—Baboo Aughore Nath Mookerjee, Assistant Engineer, 1st grade, Bengal, is temporarily transferred in the interests of the public service to Beluchistan.

No. 47.—The following promotions are made in the Superior Accounts Establishment:—

NAMES.	From	To	With effect from.
Colonel P. Lambert, R.E. . .	Examiner, 1st class, temporary rank.	Examiner, 1st class, sub. *pro tem.*	1st January 1886.
Major A. G. Begbie, R.E. . .	Examiner, 2nd class . . .	Examiner, 1st class, sub. *pro tem.*	
Major E. A. Trevor, R.E. . .	Examiner, 2nd class, temporary rank.	Examiner, 2nd class, sub. *pro tem.*	
Mr. R. G. Macdonald . .	Examiner, 3rd class . . .	Examiner, 2nd class, temporary rank.	
Mr. F. Morrison . . .	Examiner, 3rd class, temporary rank.	Examiner, 3rd class, sub. *pro tem.*	
Mr. J. W. Fordham . . .	Examiner, 4th class, 1st grade .	Examiner, 3rd class, temporary rank.	
Mr. F. R. Hutchinson . .	Examiner, 4th class, 2nd grade .	Examiner, 4th class, 1st grade, sub. *pro tem.*	
Mr. J. B. Braddon . . .	Examiner, 4th class, 3rd grade .	Examiner, 4th class, 2nd grade, sub. *pro tem.*	
Pundit Prem Nath . . .	Examiner, 4th class, 3rd grade, temporary rank.	Examiner, 4th class, 3rd grade, sub. *pro tem.*	
Mr. C. R. T. Balston . . .	Deputy Examiner, 2nd grade .	Deputy Examiner, 1st grade, sub. *pro tem.*	
Lieutenant W. R. Hilliard, R.E.	Assistant Examiner, 1st grade .	Deputy Examiner, 2nd grade, Temporary rank.	
Mr. C. E. Ross	Assistant Examiner, 1st grade, sub. *pro tem.*	Deputy Examiner, 2nd grade, temporary rank.	

The 24th February 1886.

No. 48.—Mr. R. G. Macdonald, Inspector of Public Works Accounts, is granted furlough out of India for 6 months under section 50 of the Civil Leave Code.

The 25th February 1886.

No. 49.—The President in Council is pleased to order the following *temporary* promotions, with effect from the 5th February 1886 :—

Lieutenant-Colonel E. Swetenham, S.C., Superintending Engineer, 2nd class, to Superintending Engineer, 1st class.

Mr. J. W. Wright, Superintending Engineer, 3rd class, to Superintending Engineer, 2nd class.

Major T. Gracy, R.E., Executive Engineer, 1st grade, to Superintending Engineer, 3rd class.

The 26th February 1886.

No. 51.—Mr. W. H. Parker, Engineer-in-Chief, Benares-Cuttack-Puri Railway Surveys, is granted furlough for 9 months, under Section 50 of the Civil Leave Code, with effect from the 31st March 1886, or such subsequent date as he may avail himself of it.

No. 52.—The following appointments are ordered :—

Colonel J. Bonnus, R.E., Deputy Consulting Engineer for Railways, Bombay, to officiate as Consulting Engineer for Railways in Bombay, during the absence of Major-General H. F. Hancock, R.E., on deputation.

Colonel K. A. Jopp, R.E., Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta, to be Deputy Consulting Engineer for Railways, Bombay.

Colonel T. F. Dowden, R.E., Superintending Engineer, 2nd Class, temporary rank, to be Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta.

Major W. H. Coaker, R.E., Deputy Consulting Engineer for Railways, Madras, to officiate as Consulting Engineer for Railways, Madras, during the absence of Colonel C. J. Smith, R.E., on privilege leave.

Mr. H. W. Warden, Executive Engineer, 2nd grade, State Railways, on return from furlough, to officiate as Deputy Consulting Engineer for Railways, Madras.

Mr. E. W. Arundell, Executive Engineer, 3rd grade, State Railways, to officiate as Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Lahore.

Mr. H W. Bennett, Assistant Engineer, 1st grade, State Railways, to officiate as Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta.

TELEGRAPH.

The 20th February 1886.

No. 42.—The Honorable the President in Council is pleased to make the following officiating appointments in the Indian Telegraph Department, with effect from the 22nd February 1886, and until further orders :—

Names.	From	To	REMARKS.
J. H. Lane	Director	Officiating Deputy Director General.	*Vice* Colonel Mallock, proceeding on privilege leave.
J. Burke	Superintendent, 2nd Grade. .	Officiating Director . .	*Vice* Mr. Lane, temporarily promoted.

The 26th February 1886.

No. 50.—To give effect to the orders of the Right Honorable the Secretary of State, published in Public Works Department Resolution No. 7 T.E., dated the 8th February 1886, by the Government of India, the 16 Superintendents constituting the existing 4th grade (salary ₹600) will, with effect from the 1st January 1886, be distributed in equal proportion between the revised 4th and 5th grades (salary ₹700 and 600 respectively) as follows :—

Superintendents, 4th Grade (Salary ₹700).

Mr. J. J Allen (at present officiating in 3rd grade).
Mr. J. A. Briggs, ditto.
Mr. F. R. deMarsac ditto.
Mr. C. P. Landon (officiating in 3rd grade from 3rd January to 25th January 1886).
Mr. F. G. Maclean.
Mr. C. B. D. Marks.
Mr. T. McKelvey (at present officiating 3rd grade).
Mr. H. M. O'Kelly ditto.

Superintendents, 5th Grade (Salary ₹600).

Mr. E. C. Bird.
Mr. E. A. Boyd, (officiating 4th grade).
Mr. C. Duthn, ditto.
Mr. J. W. B. Duthy, ditto.
Mr. H. W. A. Fanshawe.
Mr. G. J. Hare, (officiating 4th grade).
Mr. A. Hullah, ditto.
Mr. H. F. Stevens, ditto.

Consequent on the above redistribution of grades, the following appointments are sanctioned with effect from the dates specified :—

Names.	From	To	Period.
E. A. Boyd	Superintendent, 5th Grade .	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
C. Duffin	Superintendent, 5th Grade .	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
J. W. B. Duthy	Superintendent, 5th Grade .	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
G. J. Hare	Superintendent, 5th Grade .	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
A. Hullah	Superintendent, 5th Grade .	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
H. F. Stevens	Superintendent, 5th Grade .	Officiating Superintendent, 4th Grade.	1st January 1886 till further orders.
A. B. Larkins	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 4th Grade.	3rd January 1886 to 25th January 1886.
A. B. Larkins	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	26th January 1886 till further orders.
M. J. Brind	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 to 25th January 1886.
E. Dowson	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
R. L. D. Gompertz . . .	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further oders.
W. C. N. Jones	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
F. Kinsman	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
W. R. Philipps	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
F. T. Rickards	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.
G. M. Robinson . . .	Assistant Superintendent, 1st Grade.	Officiating Superintendent, 5th Grade.	1st January 1886 till further orders.

W. S. TREVOR, *Colonel, R.E.*,
Secretary to the Government of India

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 27, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India

OFFICE OF COMPTROLLER, INDIA TREASURIES.

NOTIFICATION.

Calcutta, the 26th February 1886.

The Gwalior (Morar) Treasury will be closed with effect from the 3rd March 1886.

C. R. C. KIERNANDER,

Comptroller, India Treasuries.

HIGH COURT.

NOTIFICATION.

Calcutta, the 22nd February 1886.

The following draft Rules, which the High Court propose to make under the provisions of the Bengal Tenancy Act, VIII of 1885, are published for general information, as required by Section 190 of the said Act.

These draft rules will be taken into further consideration on or after the 24th day of March 1886.

By order of the High Court,

C. A. WILKINS,

Registrar.

Rules under Section 100.

1. Every manager, appointed under Chapter IX of the Bengal Tenancy Act, shall in all matters act in accordance with such orders as may, from time to time, be issued by the District Judge.

2. The manager shall pay the Government revenue, rent, and other demands of the like nature, as also all just liabilities upon the estate, in due and proper time.

3. No manager shall have power to sell or mortgage any property, nor shall he grant or renew a lease for any period exceeding three years without the express sanction of the District Judge. Provided that this rule shall not render valid any lease for a shorter time than three years, if such lease is disapproved of by the District Judge, or if the District Judge directs that his sanction is to be obtained as regards all leases granted by the manager.

4. The manager shall apply for the sanction of the District Judge to any act which may involve extraordinary expense.

Rules under Chapter XII.

5. All applications to distrain shall be presented and heard in open Court. The examination mentioned in Section 123, Sub-Section (2), shall be on oath or affirmation.

6. All such applications and all notices of distraint under Section 141 shall be entered in a register to be called the "Distraint Register," which shall be kept in the form annexed. A copy of every such application, to be furnished by the applicant, shall be given to the officer appointed to make the distraint, and a copy of the notice under Section 141, to be similarly furnished by the applicant, shall be given to the officer placed in charge of the distrained property.

Form of Distraint Register prescribed by Rule 6.

Serial No. of		Date of application to distrain or of notice of distraint under Section 141.	Name and address of the applicant under Section 121 or of the person giving notice under Section 141.	Name and address of the Defaulter.	Amount of arrear claimed and period in respect of which it is claimed.	Purport of the order passed and date on which it is passed.	Name of the Officer deputed to distrain, or to take charge of property distrained.	Date of Distraint.	Date of sale proclamation.	Date of sale.	Amount realized by sale.				Amount (if any) deposited under Section 136.		Remarks.
Application under Section 121.	Notice under Section 141.										Arrear.	Costs.	Surplus.	Total.	Arrear.	Costs.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

7. The officer deputed to make a distraint under Section 124, or to take charge of produce distrained under Section 141, must in all cases be able to read and write the language of the district.

8. The written demand under Section 125 shall be framed in accordance with the entries contained in the application or notice referred to in Rule 2.

9. The notification of distraint directed in Section 124, Act VIII, 1885, shall be published—

By fixing up in a conspicuous part of the holding, or other place, in which the produce is, a notice that such produce has been distrained, and by proclaiming at the same time the contents of the notice by beat of drum.

10. The notice shall specify the name of the person at whose instance the distraint is made, the name of the defaulter, the name of the person in whose charge the produce has been placed, and the amount of the arrear due, and it shall direct any person intending to reap, gather, or store the crop or produce, if unreaped or ungathered, or intending to do any other act necessary for its preservation, to give due notice of his intention to the person who has been placed in charge.

11. The notice shall be fixed up in the presence of not less than two persons, in addition to the agent of the distrainer, who points out the crop or produce.

12. In the event of it being necessary for the distraining officer, or the officer placed in charge of distrained property, to reap, gather, or store any crops or produce, or to do any other acts for the due preservation of the same, as provided by Section 126, the person at whose instance the distraint was made shall advance the funds necessary to this end.

13. The officer holding a sale under Section 131, shall record a description of the property offered for sale, the names of all persons bidding for the same, and the amount bid by each; and if the sale is postponed, he shall record an order to this effect, and shall then and there notify the place where and the time when the sale will be held.

14. When the sale is concluded and the sale-proceeds are realized, the officer who held the sale shall, after paying the costs of the distraint and sale, as directed in Section 134, forthwith pay the balance into Court.

15. The officer holding the sale shall take separate receipts for all sums paid by him as costs of the distraint and sale under Section 134, Sub-Section (1), and if the person giving the receipt is unable to write, the receipt shall be attested by some person able to do so.

16. When a distraint is withdrawn under Section 136, the notification of distraint, published under Section 124, shall be taken down.

17. All officers deputed to distrain property under this chapter, shall, if there is a post-office in the vicinity, report to the Court by letter immediately the distraint is made, or if there is no such post-office, shall, immediately on his return, report in writing the nature and extent of the crop or produce distrained, the day on which the distraint was made, the name of the person (if any) placed in charge of the crop, and the day fixed for the sale, or if the sale has taken place the day on which it took place. He shall also immediately on his return file an account of all money received and disbursed by him, together with the receipts for the same and the record of the biddings at the sale, if a sale has taken place.

18. Every person, distraining produce by virtue of the authority conferred on him under Section 141 of Act VIII, 1885, shall give notice of such restraint to the Civil Court having jurisdiction to entertain an application for the distraint of such produce, in a tabular form which shall contain the following particulars :—

(*a*) The name and address of the person at whose instance the distraint was made and a description of his interest in the property, whether as proprietor, tenure-holder, or raiyat.

(*b*) The name of the defaulter, and of the place in which he resides, or was known to be last residing.

(*c*) The amount of the arrear with interest, if any, and the period in respect of which it is claimed.

(*d*) The holding in respect of which the arrear is claimed, the boundaries thereof, or such other particulars as may suffice for its identification.

(*e*) The description and approximate value of the produce distrained, and if the same has been reaped or gathered, the place in which it is stored.

(*f*) The name of the person by whom the distraint was actually made, and the name and address of the person in whose charge the produce has been placed.

(*g*) The date on which the distraint was made.

(*h*) If the crop or produce is standing or ungathered, the time at which it is likely to be cut or gathered.

RICHARD GARTH.
H. S. CUNNINGHAM.
W. F. McDONELL.
A. WILSON.
L. R. TOTTENHAM.
CHARLES D. FIELD.
J. O'KINEALY.
CHUNDER M. GHOSE.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 26th February 1886.

No. 539.—Consequent on the deputation of Major A. W. Baird, R.E., Officiating Deputy Superintendent, 3rd Grade, Survey of India, to officiate as Mint Master of Calcutta, the follow-

ing temporary promotions are made, with effect from the afternoon of the 20th January 1886 :—

Major E. H. Steel, S.C., Deputy Superintendent, 4th Grade, to officiate as Deputy Superintendent, 3rd Grade.

Mr. F. W. Kelly, Assistant Superintendent, 1st Grade, to officiate as Deputy Superintendent, 4th Grade.

No. 540.—Major W. J. Heaviside, R.E., Deputy Superintendent, 2nd Grade, Survey of India, having proceeded on subsidiary leave on the forenoon of the 3rd February 1886, preparatory to availing himself of the furlough granted by Military Department Notification No. 20, dated the 8th January 1886, the following temporary promotions are made, with effect from the same date :—

Lieutenant-Colonel W. F. Badgley, S.C., Deputy Superintendent, 3rd Grade, to officiate as Deputy Superintendent, 2nd Grade.

Lieutenant-Colonel H. S. Hutchinson, S.C., Deputy Superintendent, 4th Grade, to officiate as Deputy Superintendent, 3rd Grade.

Lieutenant H. M. Jackson, R.E., Assistant Superintendent, 1st Grade to officiate as Deputy Superintendent, 4th Grade.

H. R. THUILLIER, *Lieut.-Colonel, R.E.,*
Offg. Surveyor General of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 25th February 1886.

No. 13.—Mr. W. M. Shaw, Assistant Superintendent, 1st Grade, is allowed furlough on medical certificate for twelve months, under Section 50 of the Civil Leave Code, with effect from the forenoon of the 7th February 1886.

J. H. LANE,
Offg. Dy. Director General of Telegraphs in India.

AGENT TO THE GOVERNOR GENERAL, BELUCHISTAN, P. W. D.

NOTIFICATION.

Quetta, the 2nd February 1886.

No. 41.—Babu Bidhu Bhusan Biswas, Assistant Engineer, 1st Grade, transferred temporarily to Beluchistan, reported his arrival at Rindli on the afternoon of the 10th January 1886, and is posted to the 3rd Division, Frontier Road.

A. C. BIGG-WITHER,
Joint Secy. to Agent to the Govr. Genl., Beluchistan, P. W. D.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Camp Bhopal, the 21st February 1886.

No. 239.—Lieutenant L. Herbert, of 1st Central India Horse, is granted sixty days' privilege leave from the 8th February 1886, or from such date as he may avail himself of it.

No. 245 (a).—Pandit Bala Prashad, Assistant Superintendent of Police, Kajputana-Malwa Railway, Central India Section, is granted privilege leave for three months, with effect from 1st March 1886, or such subsequent date as he may avail himself of it.

By Order,
F. L. PETRE,
1st Asstt. Agent to the Govr. Genl. for Central India.

AGENT TO THE GOVERNOR GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 20th February 1886.

No. 310 G.—Lieutenant G. H. J. Moore, Adjutant, Merwara Battalion, is granted sixty days' privilege leave from the 1st March 1886, or such subsequent date as he may avail himself of the same.

By Order,
E. G. COLVIN,
for *1st Asst. Agent to the Govr. Genl., Rajputana.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 20th February 1886.

No. 170—390.—Assistant Surgeon Gopal Chunder Mukerjea, M.B., availed himself on the forenoon of the 4th February 1886 of the privilege leave granted him in this Office Notification No. 40—390, dated 16th January 1886.

By Order,
E. G. COLVIN,
1st Asst. to the Agent to the Govr. Genl.

RESIDENT IN MYSORE.

IN THE COURT OF THE RESIDENT IN MYSORE, CIVIL AND MILITARY STATION OF BANGALORE.

CRIMINAL SIDE.

Rule of Practice No. 1, dated Camp Mercara, the 12th February 1886.

The Officiating Resident is pleased to direct that every Criminal Court in the Civil and Military Station of Bangalore shall adopt the accompanying form of diary in connection with each case coming before it, whether for preliminary enquiry or for trial. This diary shall be called the A Diary, in which every step taken in each case or proceeding shall be recorded and attested with the initials of the Magistrate on the same day that the proceedings take place.

2. The diary must be kept in English, if that language be the vernacular of the presiding officer of the Court, or if he is sufficiently conversant with it. In other cases, it may be kept in the Canarese language.

3. The Head Ministerial Officer of each Court will be held responsible for the correctness of the entries made in the diary.

4. A complete transcript from this diary is to be placed with the record whenever a case is committed for trial before a Court of Session or called for an appeal, or referred for the orders of a Magistrate with full powers.

5. The form appended shows in a general way the manner in which the diary is to be kept, but the entries will vary according to the circumstances of each case.

By Order of the Court,

J. H. NEWILL,

Assistant to the Resident.

Form of Diary.

In the Court of the _____ Magistrate of _____

Criminal Case No._____of

_____Complainant.

_____Accused.

Dates :—

Complaint filed by the Police _____

Hearing fixed for . . _____

Summons issued . . . _____

The accused appeared by an Advocate . . . _____

Summons issued to witnesses for prosecution . . _____

Summons issued to witnesses for defence . . . _____

Witnesses examined for prosecution . . . . _____

The accused examined . _____

Witnesses for defence examined . . . . _____

Judgment and sentence . _____

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATION.—ESTABLISHMENT.

Calcutta, the 24th February 1886.

No. 13.—Mr. C. F. Gilbert, Executive Engineer, 4th Grade, temporary rank, is granted eight months' furlough with the usual subsidiary leave, with effect from such date as he may be permitted to avail himself of the same.

F. S. STANTON, *Colonel, R.E.,*

Director General of Railways.

Statement of Silver Balance in the Calcutta Mint for the week ending 24th February 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 17th February 1886 . .	1,28,928	
Value of Government silver in the Mint on the same date .	8,32,140	9,61,068
ADD—		
Silver received by the Mint during the week on account of the Currency Department	1,488	
Ditto ditto Government	...	1,488
		9,62,556
DEDUCT—		
New coin paid to Reserve Treasury during the week .	...	
Petty items issued for miscellaneous purposes . . .	...	...
Balance on the evening of the 24th February 1886 . .	...	9,62,556
The Balance comprises—		
Silver held on account of the Currency Department .	1,30,416	
Ditto ditto Government	8,32,140	9,62,556
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	23	
Ditto ditto Government	...	23

A. W. BAIRD, *Major, R.E.,*

Offg. Master of the Mint.

CALCUTTA MINT,

The 25th February 1886.

Report of a Deserter from the 2nd Battalion, East Yorkshire Regiment, dated at Colaba, this 22nd day of February 1886.

Number, Rank, and Name, No. 5B.—2472, Private George Lee Law.
Age,—30 years 10 months.
Size,—5 feet 6 inches.
Colour of—
Complexion, fresh; Hair, brown; Eyes, grey.
Date of Desertion,—16th February 1886.
Place of Desertion,—Deesa.
Date of Enlistment,—15th March 1880.
At what Place Enlisted,—Beverley.
Parish and County in which Born,—South Kirley, Pontefract, Yorkshire.
Marks,—Cicatrix of boil right side, lower jaw. Mole, right side of lumbilious. Two vaccination marks, right arm.
Trade,—Gardener.
Coat or Jacket,—Regimental.
Waistcoat,—*Nil.*
Breeches or Trowsers,—Regimental.
REMARKS,—
Under 6 years' service.

A. E. H. SMYTH, *Lt.-Col.,*

Comdg. 2nd Battn., East Yorkshire Regt.

No. 2056.—*Account of Revenue and Expenditure of the Government of India for the first*

N.B.—Amounts are converted into

	REVENUE.	Estimates, 1885-86.	April 1884 to October 1884.	April 1885 to October 1885.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		£	£	£	£	£
I	Land Revenue*	22,864,600	8,818,732	9,080,464	261,732	...
II	Opium	9,025,500	5,056,382	5,161,280	104,898	...
III	Salt	6,400,000	3,553,059	3,568,584	15,525	...
IV	Stamps	3,633,400	2,050,888	2,124,877	73,989	...
V	Excise	4,070,000	2,300,275	2,400,078	99,803	...
VI	Provincial Rates	2,856,800	1,169,380	1,285,428	116,048	...
VII	Customs	1,175,000	506,539	602,857	96,318	...
VIII	Assessed Taxes	514,900	452,770	449,636	...	3,134
IX	Forest	1,060,100	387,399	383,513	...	3,886
X	Registration	281,800	170,423	188,098	17,675	...
XI	Tributes from Native States	691,300	234,006	225,166	...	8,840
XII	Post Office	1,101,700	602,408	647,579	45,171	...
XIII	Telegraph	540,100	251,384	305,977	54,593	...
XIV	Mint	125,000	54,220	140,684	86,464	...
XV	Law and Justice	595,300	286,285	303,372	17,087	...
XVI	Police	311,600	176,565	171,530	...	5,035
XVII	Marine	176,400	70,423	91,495	21,072	...
XVIII	Education	201,800	109,127	109,305	178	...
XIX	Medical	52,600	23,298	23,788	490	...
XX	Scientific and other Minor Departments.	86,100	39,804	32,494	...	7,310
XXI	Interest	659,400	382,577	378,831	...	3,746
XXII	Receipts in aid of Superannuation, &c.	257,700	80,828	103,933	23,105	...
XXIII	Stationery and Printing	54,100	22,775	26,492	3,717	...
XXIV	Miscellaneous	267,700	147,832	155,239	7,407	...
		57,002,900	26,947,379	27,960,700	1,013,321	...
	Productive Public Works.					
XXV	State Railways (Gross Earnings)	3,841,700	1,962,458	2,199,450	236,992	...
	East Indian Railway (Gross Earnings).	4,550,000	2,374,989	2,657,535	282,546	...
	Eastern Bengal Railway (Gross Earnings).	550,000	...	232,305	232,305	...
XXVI	Guaranteed Railways (Net Traffic Receipts).	3,360,000	2,384,202	2,759,667	375,465	...
XXVII	Irrigation and Navigation (Direct Receipts).	874,700	577,911	397,121	...	180,790
	Unproductive Public Works.					
XXIX	State Railways	148,400	127,593	153,021	25,428	...
XXX	Subsidized Railways	...	...	...	...	
	Southern Mahratta Railway	100,000	11,675	45,709	34,034	...
XXXI	Irrigation and Navigation	135,400	68,821	67,757	...	1,064
XXXII	Military Works	40,800	20,791	20,391	...	400
XXXIII	Civil Buildings, Roads, and Services	474,600	269,483	258,800	...	10,683
XXXIV	Army	814,000	403,800	440,819	37,019	...
				20,884	20,884	
		71,892,500	35,149,102	37,214,159	2,065,057	...
	England, including Army, Public Works, &c.	197,900	148,076	113,347	...	34,729
	GRAND TOTAL	72,090,400	35,297,178	37,327,506	2,030,328	...

* Includes Land Revenue due to Irrigation, which cannot be separated in the Monthly Accounts.

THE TREASURY,
Calcutta, the 26th February 1886.

seven months of the year 1885-86, as compared with the corresponding period of 1884-85.

sterling at R10 to the pound sterling.

	EXPENDITURE.	Estimates, 1885-86.	April 1884 to October 1884.	April 1885 to October 1885.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		£	£	£	£	£
1	Interest on Ordinary Debt*	3,800,000	2,264,186	2,264,660	474	...
2	Do. on other Obligations	411,000	108,052	103,864	...	4,188
3	Refunds and Drawbacks	224,400	107,444	143,211	35,767	...
4	Assignments and Compensations	1,248,500	554,781	550,405	...	4,376
5	Land Revenue	3,443,800	1,823,193	1,832,200	9,007	...
6	Opium (including cost of production)	2,473,700	2,648,745	2,763,825	115,080	...
7	Salt (do. do.)	492,300	273,613	250,689	...	22,924
8	Stamps	84,800	50,629	49,031	...	1,598
9	Excise	123,500	56,169	71,155	14,986	...
10	Provincial Rates	113,500	28,721	26,631	...	2,090
11	Customs	133,200	81,411	75,290	...	6,121
12	Assessed Taxes	13,400	8,484	7,916	...	568
13	Forests	725,300	324,448	335,628	11,180	...
14	Registration	181,100	104,175	110,225	6,050	...
15	Post Office	1,161,300	642,931	672,478	29,547	...
16	Telegraph	607,900	287,934	286,945	...	989
17	Mint	77,500	42,368	56,058	13,690	...
18	General Administration	1,335,700	770,143	804,625	34,482	...
19	Law and Justice	3,437,500	1,881,058	1,913,676	32,618	...
20	Police	2,855,700	1,575,549	1,604,736	29,187	...
21	Marine (including River Navigation)	365,800	182,264	189,418	7,154	...
22	Education	1,291,900	656,711	664,928	8,217	...
23	Ecclesiastical	169,700	94,218	95,695	1,477	...
24	Medical	760,400	410,428	412,104	1,676	...
25	Political	629,800	318,696	726,684	407,988	...
26	Scientific and other Minor Departments	477,900	287,588	294,274	6,686	...
27	Territorial and Political Pensions	654,900	371,752	364,754	...	6,998
28	Civil Furlough and Absentee Allowances	5,200	9,482	1,532	...	7,950
29	Superannuation Allowances and Pensions	763,400	488,400	495,795	7,395	...
30	Stationery and Printing	374,000	209,772	217,396	7,624	...
31	Miscellaneous	263,700	152,442	167,691	15,249	...
32	Famine Relief	33,000	2,184	31,988	29,804	...
33	Protective Works—Railways	500,000	539,937	...	...	539,937
34	Do do. Irrigation	287,300	107,056	94,313	...	12,743
35	Reduction of Debt	679,700	...	...	...	...
49	Exchange on transactions with London	3,573,600	1,377,752	1,014,097	...	363,655
		33,774,400	18,842,716	18,693,917	...	148,799
	Productive Public Works.					
36	State Railways (Working Expenses)	2,270,500	1,156,723	1,290,770	134,047	...
	East Indian Railway (Working Expenses)	1,826,500	1,109,402	948,353	...	161,049
	Eastern Bengal Railway (ditto)	232,500	...	161,553	161,553	...
37	Guaranteed Railways (Surplus Profits, Land and Supervision)	516,000	70,220	45,457	...	24,763
38	Irrigation and Navigation (Working Expenses)	593,100	315,414	323,393	7,979	...
39	Charges in respect of Capital— Guaranteed Railways Interest	4,400	10,016	24,886	14,870	...
	Unproductive Public Works.					
40	State Railways (Capital Account)	398,000	76,482	125,152	48,670	...
41	Do. (Working & Maintenance)	119,900	88,411	84,606	...	3,805
42	Subsidized Railways	39,800	19,280	14,746	...	4,534
	Southern Mahratta Railway	80,300	83,968	38,988	...	44,980
43	Frontier Railways	100,000	90,222	...	...	90,222
44	Irrigation and Navigation	706,100	364,766	377,028	12,262	
45	Military Works	1,088,300	457,211	422,765	...	34,446
46	Civil Buildings, Roads, and Services	4,040,600	1,835,892	1,713,736	...	122,156
47	Army	12,161,500	6,819,192	7,023,092	203,900	...
	Military operations in N.-W. Frontier	...	...	1,664,970	1,664,970	.
	Do. Burmah	...	...	724	724	..
		57,951,900	31,339,915	32,954,136	1,614,221	...
	England, including Army, Public Works, Guaranteed Interest, &c.	14,354,600	9,388,289	9,486,288	97,999	..
	Productive Public Works—Capital Expenditure.	72,306,500	40,728,204	42,440,424	1,712,220	...
	In India—					
50	State Railways	1,900,600	789,791	1,570,786	780,995	...
	East Indian Railway	340,000	163,165	196,749	33,584	...
	Eastern Bengal Railway	132,100	...	69,247	69,247	...
51	Irrigation and Navigation	813,700	310,419	319,813	9,394	...
	In England—					
	State Railways	862,100	1,409,912	566,278	...	843,631
	East Indian Railway	...	222,388	...	...	222,388
	Eastern Bengal Railway	350,900	...	...	...	...
	Irrigation and Navigation	6,000	3,687	5,177	1,490	...
		4,405,400	2,899,362	2,728,050	...	171,312
	GRAND TOTAL	76,711,900	43,627,566	45,168,474	1,540,908	...

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Offg. Comptroller General.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February 1886.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	Total.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	Total.			
Balance of 31st January 1886 .	54,100	13,72,587	27,42,600	2,21,72,100	91,43,100	2,58,18,400	2,32,04,000	8,44,52,787	44,19,000	78,00,900	9,50,92,000	10,73,11,900	1,23,000	32,200	19,19,73,987
Stock transferred to London Books	...	...	...	...	...	7,000	...	7,000	...	...	...	...	...	...	...
Stock transferred in London .	...	...	...	...	...	...	...	...	...	...	1,49,000	1,49,000	...	...	1,56,000
Add—															
Amount enfaced at Madras between 1st and 15th February 1886 . .	...	...	...	...	24,000	1,000	8,500	33,500	...	...	38,500	38,500	...	...	72,000
Amount enfaced at Bombay between 1st and 15th February 1886 . .	...	...	21,500	73,500	3,000	4,29,000	3,000	5,30,000	...	21,500	1,83,000	2,04,500	...	...	7,34,500
Amount enfaced at Calcutta between 1st and 15th February 1886 . .	...	...	1,500	2,54,700	19,500	4,10,500	27,500	7,13,700	...	14,000	3,77,000	3,91,000	10,800	...	11,15,500
	54,100	13,72,587	27,65,600	2,25,00,300	91,89,600	2,66,65,900	2,32,43,000	8,57,36,987	44,19,000	78,36,400	9,58,39,500	10,80,94,900	1,33,800	32,200	19,40,51,987
Deduct—															
Amount written off in the London Registers . .	...	...	...	1,93,200	22,500	1,95,500	47,000	4,58,200	...	2,01,000	80,500	2,81,500		...	7,39,700
Balance on 15th February 1886	54,100	13,72,587	27,65,600	2,23,07,100	91,67,100	2,64,70,400	2,31,96,000	8,52,78,787	44,19,000	76,35,400	9,57,59,000	10,78,13,400	1,33,800	32,200	19,33,12,287

NOTE.—From 9th June 1867 to 15th Dec. 1885 enfaced from India 5,178 lakhs, re-transferred from London 4,612 lakhs.
" 16th Dec. 1885 to 31st " " " " 1 " " " 6 "
" 1st Jan. 1886 to 15th Jan. 1886 " " 1 " " " 2 "
" 16th " " to 31st " " " " 9 " " " 7 "
" 1st Feb. " to 15th Feb. " " " 19 " " " 6 "

5,208 lakhs. 4,633 lakhs.
4,633 "

Balance against India . 575 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 16th February 1886.

R. HARDIE,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 23rd February 1886.

LIABILITIES.				R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				41,56,744	15	0
Public Deposits at Head Office	R. 74,81,261	a 12	p 2	1,90,33,897	8	2
Public Deposits at Branches	1,15,52,635	12	0			
Other Deposits at Head Office and Branches				3,23,17,171	6	10
Bank Post Bills, &c.				4,49,492	9	2
Sundries				13,42,828	4	9
RUPEES				7,73,00,134	11	11

ASSETS.				R	a	p.
Government Securities				45,45,162	8	0
Other authorized Investments				55,71,486	4	0
Loans on Government and other authorized Securities				92,72,329	0	8
Accounts of Credit on Government and other authorized Securities				75,89,142	6	10
Bills discounted and purchased				2,10,30,519	2	2
Balances with other Banks				6,30,953	2	10
Bullion				653	11	0
Dead Stock				11,33,197	14	2
Stamps				10,451	5	0
Sundries				8,51,284	9	0
				5,06,35,179	15	8
Cash and Currency Notes at Head Office	R 93,36,630	a 3	p 6	2,66,64,954	12	3
Cash and Currency Notes at Branches	1,73,28,324	8	9			
RUPEES				7,73,00,134	11	11

By order of the Directors,

BANK OF BENGAL,
Calcutta, 25th February 1886.

J. GORDON,
Chief Acctt. & Dy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 50·1.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No. 1886.	No. of Notes.	Value. R	Name of Claimant.
W1	M 85—70298	100	Shewapah, Nagpur.
	,, —75362	100	
	,, —24305	100	
	M 94—58310	100	
	,, —13792	100	
	,, —69203	100	
W2	M 38—77173	500	Noosaji Ismalji Nalwalla, Bombay.
W3	M 38—73706	500	Dayalbhai Tribhowandas, Surat.
W4	M 94—89999	100	E. V. Jordon, Bombay.
	,, —64504	100	
W5	M 85—43388	100	N. M. Patell, Bombay.
W6	M 94—63350	100	Karim Bux, Bombay.
	,, —47580	100	
W7	M 94—69911	100	Muncherji Pallonji, Writer.
	,, —43810	100	
	M 66—97090	100	
	M 85—99054	100	
	,, —46088	100	
	,, —77185	100	
W8	M 85—66709	100	H. C. Lockhart, Badami.
W9	M 76—79803	1,000	Shapurji Burjorji, Bombay.
	,, —80197	1,000	
	,, —81308	1,000	
	,, —75230	1,000	
	,, —78843	1,000	
	,, —77828	1,000	
	,, —74443	1,000	
	,, —76106	1,000	
	,, —02799	1,000	

BOMBAY,
The 18th February 1886.

R. A. STERNDALE,
Asst. Acct. Genl., Paper Currency Dept.

Allahabad Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No	No of Note.	Value. R	Name of Claimant.
21	D 8—54702	500	F. G. Steward, Esq., Agra Club, Agra.

ALLAHABAD,
The 24th February 1886.

A. H. ANTHONY,
Asst. Accountant Genl.,
In charge of Paper Currency Office.

Rangoon, B. B., Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value. R	Name of Claimant.
W4	Q 6—04931	100	District Superintendent of Police, Rangoon Town Division, Rangoon.
	Q 5—04-33	50	
	,, —04140	50	
	,, —05106	50	

RANGOON,
The 19th February 1886.

W. D. COWLEY,
Assistant Comptroller, Paper Currency.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 19th February 1886.

No. 14962.—Mr. Vaman Gonesh, District Post Inspector, Poona Sub-Division, is appointed to officiate as a Superintendent of the 2nd Grade, Kathiawar Division.

The 20th February 1886.

No. 15046.—An extension of twenty-five days' privilege leave has been granted to Mr. C. A. Stuart, Presidency Post Master, Bombay.

The 24th February 1886.

No. 15215.—Mr. G. A. Peters, Post Master, Secunderabad, is appointed to officiate as Post Master, Hyderabad.

Mr. G. Ramasawmy Chetty, Manager, Post Master General's Office, Madras, is appointed to officiate as Manager, Dead Letter Office, Madras.

Mr. T. C. D'Rozario, Post Master, Trichinopoly, is appointed to be in charge of the duties of the Superintendent, Trichinopoly Division, in addition to his own.

Mr. W. A. Higgins, Probationer, North-Western Provinces, is appointed to officiate as Examiner, Coconada Division.

H. E. M. JAMES,

Depy. Director General of the Post Office of India.

Unclaimed letters held in the Calcutta General Post Office on 24th February 1886.

Finlay, H.
Hearsey, L. D.
Jamrack, W.
Leechman & Co.
Lewin, N.
Trower, H. B. H.
Simons, Miss M. A.

Letters marked "Care of Post Office."

Abercromby, Hon. Ralph.
A B.
Atkinson, Mrs. T.
Atkinson, Thos.
Babington, Major.
Baggs, H. W.
Bailey, Mon. Frank.
Barclay, J. J. T.
Barnett, Mrs. Ann.
Barnett, Mrs. E.
Bateman, S. H.
Bennett, J. B.
Blaker, Mr.
Bogle, Miss.
Bose, P. N.
Brown, Rev. J. J.
Burke, Master W. T.
Butler, T.
Carpenter, A.
C. B. H.
Chelton, H.
Clark, James.
Clarke, F. G.
Coleman, R. J.
Crawford, J.
Craghan, W. J.
"Dee"
Derham, Henry.
Dessa, H T.
Dundas, Mrs.
Dwarris, J. H.
E.
E. M. K., Miss.
Easton, Percy H.
Ellis, Mrs Jus.
Entwisle, R.
Fez, Lt Col.
Filnsch, Ferdinand.
Franklin, R. O.
Freise, C.
G P. O.
Gilmour, Capt. D. C.
Goldberg, H.
Gordon, George.
Grant, Mrs. M.
Gusture, Esq.
Haly, Mrs. C.
Heath, Mrs
Henderson, Joseph.
Henstrom, E. W.
Hughes, Capt.
Inman, Capt. C.
Irvine, Esq
Jefferson, J. J. D.
K P M
Kirkbride, J.
Litke, de Louis G.
Lloyd, E I.
Lord, Esq.
Lowe, Mrs
MacDougall, D.
McLaughlin, John.
Manfield, J J.
Mason, F. S.
Mattin, Mrs.
May, J. A.
"Midas"
Minaeff, Mr.
N. Nellie, Miss.
Naish, P. L.
Newham, A. W.
Norris, H.
Norville, Mrs L.
Orine, R. W
Page, George.
Palmer, Col A. P.
Parker, Mrs A H.
Phillips, W. G. St. V.
Phillips, Henry.
Pike, H. R.
Portland, Mrs. B.
Pyle, Mrs. C. I.
Reece, Mrs. A.
Roberts, J. R.
Robinson, E. A.
S M.
Scott, C. E. C.
Shaw, H. J.
Simpson, Percy.
Singleton, C. W.
Smallwood, Geo.
Smart, Mrs. R. B.
Smith, Mrs F. E.
Speer, A. E.
Stanislaus, Walter.
Straw, Mrs R.
Sternbergh, A.
Storey, A.
Symons, W. S.
Thorpe, Sydney.
Thurman, W. A.
Tighe, James.
Tooms, Charles.
Transche, Hern. J. Von.
Tudor, T G.
Turner, Mrs H G.
Tyrrell, David.
Vinall, J. N.
Vob, Mrs.
Volpi Beaucourt, et.
Walker, G A.
Walker, P C.
Way, F. H
Webster, Fred.
Webster, I. E.
Wessendorff, Henri.
Whimster, J
Wittelstraus, W
Wood, Tempest.
Yancovici, Mendel.

Registered Letters.

Barclay, J.
Cesare, Mon F.
Crookshank, T.
Godfrey, J. B.
Harris, Ashby.
Larmini, J. S. C.
Nilson, Mrs.
Paul, H.
Ross, A.
Sternbergh, M.
Thibaud, T.

Unclaimed Letters held in the Barrackpore Post Office on the 15th February 1886.

Bennett, G. A. T.
Fagan, H. R.
Hart, C. H.
Harvey, J. R.
I. T.
Ormond, Henry.
Riddell, Capt.
Roy, Nil Madhub.
Shaik Dali.

E. HUTTON,

Presidency Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

The 27th February 1886.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886	
Rangoon	28th Feb.	Govt. Str. *Canning.*
Madras and Ceylon	6th Mar.	P & O. Str. *Shannon.*
Colombo, Penang, Singapore, Hong-Kong, Shanghai, Yokohama, and Australian Colonies	2nd ,,	From Bombay.
Foreign Mails *vid* Bombay . . .	2nd ,,	From Bombay.*
Ditto Book Post and Pattern Packets .	1st ,,	From Bombay.
Rangoon and Moulmein	3rd ,,	Str. *Canara.*
Akyab, Kyouk Phyoo, Sandoway and Rangoon	3rd ,,	Str. *Oriental.*
Straits and Hong-Kong	6th ,,	Str. *Pingsang.*

* Also for Cape of Good Hope and Natal through United Kingdom, can be forwarded.

N B.—The letter-box will close at 7 P M. precisely; after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P M.

The 27th February 1886.

It is hereby notified for general information that the following Mail Despatches to Ceylon will be made from the Calcutta General Post Office during March 1886:—

DATE OF CLOSING.	ROUTE.
2nd March 1886 .	By P & O Steamer from Bombay.
3rd March 1886* .	By B. I S N Co.'s Private Vessel.
6th March 1886 .	By P. & O. Steamer from Calcutta.
9th March 1886* .	By Star Line Private Vessel
16th March 1886 .	By P & O. Steamer from Bombay.
17th March 1886* .	By B. I. S. N Co.'s Private Vessel
20th March 1886 .	By P & O. Steamer from Calcutta.
23rd March 1886* .	By Star Line Private Vessel
25th March 1886 .	By French Steamer.
30th March 1886 .	By P. & O. Steamer from Bombay.

* These dates are subject to alteration in the event of departure of the vessel being delayed.

N B—The Letter Box will close at 7 P M precisely, after which hour letters fully prepaid and bearing an extra postage stamp of four (4) annas on each cover will be received up to 7-30 P.M.

The rate of postage on letters conveyed by private vessels is two (2) annas per ½ oz. (pre-payment compulsory).

The postage on letters conveyed by the P & O. and French Steamers is three (3) annas per ½ oz. (pre-payment optional).

E. HUTTON,

Presidency Post Master.

NOTICE.

SALE OF GOVERNMENT STEEL AND IRON.

I. Sealed tenders will be received by the Commissary of Ordnance in charge Arsenal, Madras, up to 10th March 1886, for purchase from the Arsenal of the undermentioned articles (more or less) in whole or in part.

II. The tenders should be in duplicate, and in English, and should specify in words as well as in figures the rate at which the article named in them will be taken.

III. Tenders should be accompanied by a deposit of R10 per cent. in Bank receipt as earnest money, which deposit will be returned on rejection of the tenders.

IV. Tenders not complying with these conditions will be rejected.

V. The approval or rejection of tenders rests with the Inspector-General of Ordnance, who reserves to himself the right of rejecting any tender without explanation, or any items in a tender the rates of which are not approved.

VI. Tenders will be opened at this office at 12 o'clock on 11th March 1886.

Description of articles.	Quantity.		
Iron, wrought, angle 2 × 3/8 . . . cwt.	21	1	7
" " " 2½ × 3/8 . . . "	13	0	0
" " bolt or round 3½ . . . "	49	3	11
" " " " 2¾ . . . "	9	0	0
" " " " 6 . . . "	46	0	0
" " " " 1 7/8 . . . "	117	0	0
" " " " 1¼ . . . "	231	0	0
" " " " 1 5/8 . . . "	112	0	0
" " " " 1⅜ . . . "	428	0	0
" " " " 4 . . . "	42	0	21
" " " " 5 . . . "	12	2	14
" " flat 9 × 3/8 . . . "	1	0	20
" " " 8 × 2½ . . . "	129	3	21
" " " 8 × 2 . . . "	257	3	23
" " " 7¼ × 1⅝ . . . "	48	1	21
" " " 7 × 1¼ . . . "	73	1	3
" " " 7 × ¼ . . . "	8	0	14
" " " 6 7/8 × 1⅜ . . . "	95	1	19
" " " 6½ × 2 . . . "	138	3	2
" " " 6⅜ × 1¼ . . . "	2	1	11
" " " 6¼ × 1½ . . . "	10	1	25
" " " 6¼ × 1¼ . . . "	4	2	0
" " " 6½ × 5/8 . . . "	1	3	7
" " " 6⅛ × ½ . . . "	31	2	23
" " " 6 × ½ . . . "	85	0	0
" " " 5 7/8 × 5/8 . . . "	2	0	7
" " " 5½ × ¾ . . . "	30	1	7
" " " 5⅜ × ½ . . . "	37	2	14
" " " 5¼ × ¼ . . . "	68	3	24
" " " 5 × 2¼ . . . "	90	3	26
" " " 5 × 1½ . . . "	63	2	8
" " " 5 × ¼ . . . "	9	0	0
" " " 4 7/8 × 1⅛ . . . "	0	3	18
" " " 4½ × ¾ . . . "	26	0	0
" " " 4½ × 1½ . . . "	103		20
" " " 4⅜ × ¾ . . . "	26	1	24
" " " 4¼ × 1½ . . . "	41	0	17
" " " 4⅛ × 1⅛ . . . "	96	0	26
" " " 4 × 1⅛ . . . "	118	2	13
" " " 3¾ × 1 . . . "	44	1	14
" " " 3½ × ¾ . . . "	80	0	0
" " " 3½ × ⅜ . . . "	31	0	0
" " " 3⅜ × 5/8 . . . "	138	3	20
" " " 3⅜ × ½ . . . "	74	1	27
" " " 3¼ × 5/8 . . . "	244	2	17
" " " 3 × ⅜ . . . "	6	2	18
" " " 2¾ × 5/8 . . . "	21	3	22
" " " 2¾ × ⅜ . . . "	93	0	0
" " " 2½ × 1 . . . "	28	2	21
" " " 2⅜ × ½ . . . "	7	0	0
" " " 2 × ⅝ . . . "	43	0	0
" " " 1 7/8 × ⅜ . . . "	13	3	27
" " " 1¾ × ⅝ . . . "	8	1	25
" " " 1⅝ × ⅜ . . . "	4	1	14
" " " [illegible] × ⅝ . . . "	16	0	0
" " " 1⅜ × 7/11 . . . "	18	3	0
" " hoop 1½ × . . . "	5	0	27
" " square B. B. 6 . . . "	455	0	0
" " " 4½ . . . "	244	0	0
" " " 4¼ . . . "	304	0	0
" " " 4 . . . "	265	0	0
" " " 3¾ . . . "	127	3	13
" " " 3⅝ . . . "	22	0	14
" " " 3½ . . . "	831	0	18
" " " 3¼ . . . "	2,156	2	0
" " " 3⅛ . . . "	74	0	20
" " " 2⅞ . . . "	38	1	1
" " " B. B. 2½ . . . "	122	1	18
" " " " 2¼ . . . "	136	0	0
" " " " 1¾ . . . "	13	1	6
" " " " 1½ . . . "	9	0	14
" " T 3" to 2½" . . . "	127	1	24
" Europe, plate 12 × 7/16 . . . "	4	3	4
" " " 10 × 5/8 . . . "	32	1	26
" " " 10 × ½ . . . "	11	0	23
" " " 9 × ¼ . . . "	52	0	25
" " " 7⅞ × 5/16 . . . "	0	2	0
" " " 7½ × 5/16 . . . "	190	1	24
" " " 7 × ½ . . . "	19	2	4
" " " 7 × 5/16 . . . "	156	2	21
" " " 6⅛ × 3/16 . . . "	29	3	0
" " " 6 × ¼ . . . "	11	3	7

Description of articles.	Quantity.		
Iron, Europe, plate 5½ × 3/16 . . . cwt.	45	0	5
" " " 5¼ × 3/16 . . . "	4	3	2
" " " 4½ × 3/16 . . . "	39	0	1
" " " 4⅛ × 3/16 . . . "	30	0	13
" " " 4½ × ¼ . . . "	9	3	10
" " " 4 × 3/16 . . . "	29	1	13
" " " 4 × ¼ . . . "	81	1	0
" " " 3½ × 3/16 . . . "	9	3	25
" " " 3⅜ × 3/16 . . . "	48	0	23
" " " 3 × 3/16 . . . "	8	2	21
" " " 3½ × ¼ . . . "	26	0	2
" sheet 7½ × 3½ × 3/16 . . . "	223	3	18
" " 6 × 4 × ½ . . . "	3	2	23
" " 6 × 2 × 5/8 . . . "	16	1	18
" " 6 × 2 × ¼ . . . "	5	1	5
" " 6 × 1½ × 5/8 . . . "	9	3	24
" " 5¼ × 3½ × 3/16 . . . "	21	2	18
" " 4 × 2½ × 3/16 . . . "	78	2	7
" " 4 × 2½ × ⅜ . . . "	313	3	0
" " 4 × 2½ × 5/16 . . . "	8	1	20
" " 4 × 2 × 3/16 . . . "	17	1	0
" Europe, sheet 4 × 2 × ⅜ . . . "	384	0	8
" " " 3½ × 3½ × 3/16 . . . "	33	0	4
" wrought, triangular, sol'd 1¼ . . . "	2	3	15
" Europe, bar 2 × ½ . . . "	252	0	3
" " " 1½ × ½ . . . "	234	1	15
Steel, blister, flat 3½ × 3¼ . . . "	5	2	6
" " " 3⅜ × ½ . . . "	0	2	5
" " " 3¼ × ¾ . . . "	26	3	13
" " " 3¼ × ⅝ . . . "	2	3	7
" " " 1 7/8 × 5/8 . . . "	42	2	13
" " " 3 × ½ . . . "	10	0	0
" " " 2⅝ × ½ . . . "	1	0	24
" " " 2½ × 2 . . . "	1	2	27
" " " 2½ × ¾ . . . "	7	3	3
" " " 2½ × ⅝ . . . "	23	2	19
" " " 2½ × ½ . . . "	20	0	0
" " " 3 × ⅜ . . . "	14	1	8
" " " 2¾ × 5/8 . . . "	0	3	20
" " " 2¾ × ¾ . . . "	0	0	18
" " " 1 × ½ . . . "	9	0	0
" " " 2 × ⅜ . . . "	0	2	10
" " square 2 7/8 . . . "	0	3	18
" " " 2¾ . . . "	5	0	23
" " " 2⅝ . . . "	3	3	24
" " " 2¼ . . . "	3	0	26
" " " 2 " . . . "	1	1	18
" " " 3 " . . . "	3	3	19
" " " 1⅝ " . . . "	0	0	14
" " " 1¾ " . . . "	0	0	17
" cast bolt or round 3 . . . "	10	3	10
" " " " 2 . . . "	12	3	26
" " " " 1½ . . . "	6	2	13
" " " " 5 . . . "	4	3	9
" " flat 3½ × ¾ . . . "	4	0	10
" " " 3¼ × ⅝ . . . "	1	3	7
" " " 3 × ½ . . . "	26	3	13
" " " 3 × ⅜ . . . "	27	1	7
" cast, flat 1 × ⅜ . . . "	6	0	0
" " " 2 × ½ . . . "	0	0	24
" " " 3½ × ⅝ . . . "	0	2	26
" shear, flat 3¾ × ½ . . . "	1	1	18
" " " 3½ × 7/8 . . . "	3	1	19
" " " 3½ × ¾ . . . "	5	0	14
" " " 3½ × ⅝ . . . "	3	1	18
" " " 3¼ × 5/8 . . . "	5	2	0
" " " 3¼ × ½ . . . "	19	1	21
" " " 3¼ × ¼ . . . "	7	2	1
" " " 3 × ⅝ . . . "	11	2	23
" " " 3 × ½ . . . "	48	3	12
" " " 3 × ⅜ . . . "	73	0	0
" " " 3 × ¼ . . . "	46	3	12
" " " 2 7/8 × 5/8 . . . "	5	0	8
" " " 2 × ¾ . . . "	5	3	21
" " " 2 × ⅜ . . . "	192	0	2
" " " 1¾ × ¾ . . . "	247	3	0
" " " 1½ × ½ . . . "	10	3	2
" " " 2 × 5/8 . . . "	7	2	19
" " " 1⅝ × ⅜ . . . "	7	3	18
" " " 1 × ½ . . . "	170	0	0
" " " 1 × ⅜ . . . "	200	0	19
" " " 1 × ¼ . . . "	185	0	0
" " " ¾ × ¼ . . . "	5	0	0
" " " ¾ × ⅜ . . . "	8	1	16
" " " 2½ × ½ . . . "	33	1	26
" " " 2¼ × ¾ . . . "	45	2	8
" " " 2⅛ × ½ . . . "	0	3	6

Description of articles.	Quantity.
Steel, shear, flat, $2\frac{1}{2} \times \frac{5}{8}$ . . . cwt.	0 1 5
" " " $2\frac{1}{4} \times \frac{1}{4}$ . . . "	0 1 6
" " " $2\frac{1}{4} \times \frac{1}{8}$ . . . "	7 1 9
" " " $2\frac{1}{4} \times \frac{5}{8}$ . . . "	8 0 24
" " " $1 \times \frac{5}{8}$ . . . "	56 0 11
" " " $2\frac{1}{4} \times \frac{3}{8}$ . . . "	4 3 5
" cast, square $4\frac{1}{2}$ . . . "	1 0 23
" " " $3\frac{1}{2}$ . . . "	12 1 20
" " octagonal $1\frac{1}{4}$ . . . "	5 0 26
" shear, square $3\frac{1}{2}$ . . . "	1 3 11
" " " $2\frac{1}{4}$ . . . "	1 0 16
" " " 2 . . . "	8 1 9
" " " $1\frac{3}{4}$ . . . "	3 1 9
" " " $\frac{3}{4}$ . . . "	13 1 17
" " " $\frac{5}{8}$ . . . "	4 1 26
" " " $\frac{7}{8}$ . . . "	10 3 5
" " " 1 . . . "	1 1 12
" " " $1\frac{1}{2}$ . . . "	0 2 8
" " " $\frac{3}{8}$ . . . "	7 0 1
" double, square $1\frac{3}{4}$ . . . "	22 1 3
" " " $1\frac{1}{2}$ . . . "	22 3 3

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Commissary of Ordnance in Charge.

ARSENAL, MADRAS,
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PART III.

Advertisements and Notices by Private Individuals and Corporations.

BRITISH BURMA.

NOTICE.

DEPUTY COMMISSIONER'S COURT, DISTRICT THONEGWA.

The 4th February 1886.

CIVIL SIDE MISCELLANEOUS CASE NO. 4 OF 1885.

IN THE MATTER OF THE ESTATE OF G. J. ROBERTS, DECEASED.

Whereas G. J. Roberts, late Manager, Government Tobacco Plantation, Maubin, Thonegwa District, died intestate on the 5th January 1885. Notice in pursuance of the 7th Section of Regulation V of 1799 is hereby given to all persons claiming to have any interest in the property and credits of the said G. J. Roberts, deceased, to appear in the said matter (if they think fit so to do) either personally or by a duly authorized agent, on the 15th May 1886, when the Court will proceed upon all the claims and pronounce judgment in the matter.

Dated Maubin, the 6th February 1886.

W. W. PEMBERTON,
District Judge, Thonegwa.

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PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th February, 1886;—

No. 3 OF 1886.

A Bill to amend the North-Western Provinces Rent Act, 1881.

WHEREAS it is expedient to amend the North-Western Provinces Rent Act, 1881; It is hereby enacted as follows:— (of 1881.)

Short title and commencement.

1. This Act may be called the North-Western Provinces Rent Act, 1886; and it shall come into force at once.

Amendment of section 95 of Act XII of 1881. (Act XII of 1881.)

2. For the last paragraph of section 95 of the North-Western Provinces Rent Act, 1881, the following shall be substituted, namely:—

"For the purposes of the Court-fees Act, 1870, the amount of fee payable in the cases next hereinafter mentioned shall be computed as follows:— (Act VII of 1870.)

(i) in applications under clause (*c*), and in appeals from orders passed on applications under that clause, as in a suit for possession of the land to which the application or appeal relates;

"(ii) in applications under clauses (*l*), (*n*), (*o*) and (*p*), and in appeals from orders passed on applications under clauses (*d*), (*e*), (*f*), (*l*), (*n*), (*o*), (*p*), (*q*) and (*s*), according to the rent of the land to which the application or appeal relates payable for the year next before the date of presenting the application, or, if in any case the fee cannot be so computed, then according to the annual letting value of the land as estimated by the applicant or appellant, as the case may be;

"(iii) in applications under clause (*m*), and in appeals from orders passed on applications under clauses (*j*), (*m*) and (*t*), according to the amount claimed in the application or in the petition of appeal, as the case may be."

New sections inserted after section 100 of same Act.

3. After section 100 of the same Act the following sections shall be inserted, namely:—

Power of Board to transfer business.

"100A. The Board may, on cause shown to its satisfaction, transfer any suit, application or appeal, or class of suits, applications or appeals, from any Court of Revenue to any other Court of Revenue competent as regards the nature of the case or class of cases to deal therewith under the provisions of this Act.

Commissioners may transfer appeals

"100B. (*1*) The Commissioner of a Division may, with the sanction of the Local Government, transfer any appeal or class of appeals pending before himself to any Collector of a district within his Division.

"(*2*) The order passed by a Collector on an appeal transferred to him by the Commissioner under sub-section (*1*) shall be subject to appeal and revision in the same manner as if it had been passed by the Commissioner, and not otherwise.

"(*3*) The Local Government may by order recall any appeal transferred to a Collector under sub-section (*1*), and refer it for disposal to the Commissioner of the Division by whom it was transferred."

Addition to section 189.

4. In section 189 of the same Act, after the words "one hundred rupees, or" the following shall be inserted, namely:—

"in which the rent payable by the tenant has been a matter in issue and has been determined, or".

Sections 193, 196 and 197 of the same Act in part repealed.

5. In the same Act the last twelve words of section 196, the last twelve words of clause (*a*) of both sections 193 and 196, and the last six words of section 197, are repealed.

Amendment of section 194 of same Act.

6. In section 194 of the same Act the word "other" is repealed; and in clause (*b*), of the same section, for the word and figures "section 99" the words and figures "sections 99 and 100" shall be substituted.

Substitution of new section for section 195 of same Act.

7. For section 195 of the same Act the following shall be substituted, namely:—

"195. The orders of an Assistant Collector of the first class on applications mentioned in section 98 shall be final."

Amendment of section 198 of same Act.

8. In section 198 of the same Act, for the word and figures "section 100" the words and figures "sections 99 and 100" shall be substituted.

Section 199 of same Act amended.

9. In section 199 of the same Act, after the words "The Board may" the words "notwithstanding anything hereinbefore contained" shall be inserted.

Addition to section 211 of same Act.

10. In section 211, after clause (*d*) the following shall be inserted, namely:—

"(*e*) as to the transfer of appeals to Collectors under section 100B".

Saving of orders passed before Act came into force.

11. Nothing in this Act shall confer a right to appeal from any order passed before the coming into force of this Act which an appeal would not have lain if this Act had not been passed.

STATEMENT OF OBJECTS AND REASONS.

THE objects of this Bill are (*a*) to check the growth of an irregular system of appeal which has arisen from an abuse of the powers of applying for a revision of certain orders of the Revenue Courts granted by Act XII of 1881, (*b*) to enable the Local Government to relieve Commissioners of a portion of their judicial work by empowering them to transfer appeals pending before them to Collectors for disposal, (*c*) to give a right of appeal in rent-suits decided by a Collector or Assistant Collector of the first class where the rent payable is disputed and determined, and (*d*) to enable the Board of Revenue to transfer suits, applications or appeals from one subordinate Court to another.

Act XII of 1881 declares that certain orders of Collectors and Assistant Collectors of the first class on applications shall be final, subject to revision by the Commissioner of the Division or by the Board. Applications for revision to these tribunals can be made on a stamp of one rupee, and the consequence is that two appeals, the first to Commissioner, the second to the Board, are virtually granted on payment of a light stamp-duty in cases in which the legislature held that the orders should be final, and that some Commissioners are swamped, and the Board unduly occupied, with judicial work. A large proportion of these applications are rejected, but the careful scrutiny of the petition, and very often the examination of the record of the Court of first instance which must precede an order rejecting the petition, are a fruitless waste of the time of highly paid officials, and the facility and cheapness with which such applications can be presented hold out an encouragement to frivolous appeals. At the same time it is admitted that there is a proportion, though a small one, in these cases where orders passed by the Courts of first instance may call for a remedy. The Bill sweeps away the revisional jurisdiction of Commissioners altogether, but gives in lieu of it a right of appeal on an *ad valorem* stamp. A second appeal is allowed when the Commissioner reverses or modifies the decree of the Court of first instance.

2. The amount of judicial work connected with rent-suits has been increasing year by year, especially in the Benares and Meerut Divisions. It is therefore proposed to give power to Commissioners under the control of the Local Government to transfer for disposal appeals pending in their Courts to Collectors. This is on the anology of the Bengal Civil Courts Act, which empowers District Judges, subject to the orders of the High Court, to refer civil appeals for disposal to Subordinate Judges.

3. Section 189 of Act XII of 1881 makes the judgments of the Collector of a district and of an Assistant Collector of the first class appealable to the District Judge in certain classes of suits, where the value of the subject-matter exceeds Rs. 100. An exception to this pecuniary limit is admitted in suits where the proprietary title to land is determined. It is now proposed to extend the exception to cases where the rent is disputed and determined. In rent-suits this is frequently the main point of contention, and the decision in a single suit may govern rents in an entire village. It is desirable, therefore, that either party should be able to appeal from an adverse decision on such a point, and that the risk of contradictory decisions of different tribunals should be avoided.

4. Opportunity has also been taken to add a section to the Act empowering the Board of Revenue, on cause shown to its satisfaction, to transfer suits, applications or appeals from one subordinate Court to another. This is in accordance with the power granted to Civil Courts by the Code of Civil Procedure, and the want of such a power in the highest Revenue Court may force an officer to try a case in which he is interested in his executive capacity, such as President of a District or Municipal Board, or Manager for the Court of Wards.

J. W. QUINTON.

The 19th February, 1886.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th February, 1886:—

NO. 4 OF 1886.

A Bill to amend the North-Western Provinces Land-Revenue Act, 1873.

WHEREAS it is expedient to amend the North-Western Provinces Land-Revenue Act, 1873, in manner hereinafter appearing; It is hereby enacted as follows:—

New section inserted after section 11.

1. After section 11 the following section shall be inserted, namely:—

Appointment, powers and duties of Additional Commissioner.

"11A. (1) The Local Government may, from time to time, with the previous sanction of the Governor General in Council, appoint an Additional Commissioner in a Division.

"(2) An Additional Commissioner shall hold his office during the pleasure of the Local Government.

"(3) An Additional Commissioner shall exercise such powers, and discharge such duties, of the Commissioner of the Division under this Act, or under any other law for the time being in force, as the Local Government may from time to time prescribe, but only in such cases as the Commissioner of the Division may direct.

"(4) This Act and every other law for the time being applicable to the Commissioner of the Division shall apply to the Additional Commissioner when exercising any powers or discharging any duties under sub-section (3), as if he were the Commissioner of the Division."

STATEMENT OF OBJECTS AND REASONS.

THE North-Western Provinces Land-revenue Act contains no provision, such as is found in the Codes of the Lower Provinces of Bengal, Bombay, the Punjab and Central Provinces, authorizing the appointment of Additional Commissioners.

At present the Commissioner of Benares is quite unable to cope with the judicial work pending in his Court, and it is very desirable that the Lieutenant-Governor should have the power, which exists in other provinces, of reinforcing the Commissioner under exceptional circumstances by a substantive, though temporary, measure of direct relief and assistance.

This Bill has been drawn enabling the Local Government, with the previous sanction of the Governor General in Council, to effect this, by appointing an Additional Commissioner and distributing the judicial work between him and the Commissioner of the Division.

J. W. QUINTON.

The 19th February, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

SUPPLEMENT TO

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No. 9.] CALCUTTA, SATURDAY, FEBRUARY 27, 1886.

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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 19th February, 1886.

PRESENT:

The Hon'ble C. P. Ilbert, C.S.I., C.I.E., *presiding*.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
Major-General the Hon'ble T. E. Hughes, R.A.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St.A. Goodrich.
The Hon'ble G. H. P. Evans.
The Hon'ble J. W. Quinton.
The Hon'ble R. Steel.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.

BENGAL TENANCY ACT, 1885, AMENDMENT BILL.

The Hon'ble MR. EVANS moved that the Bill to amend sections 12 and 13 of the Bengal Tenancy Act, 1885, be taken into consideration. He said:—"I do not think I need make any further remarks on the provisions of the Bill. The wording has been carefully considered by the Hon'ble the President, the Hon'ble Peári Mohan Mukerji and myself, and there has been no objection found that requires consideration."

The Motion was put and agreed to.

The Hon'ble MR. EVANS also moved that the Bill be passed.

The Motion was put and agreed to.

NORTH-WESTERN PROVINCES RENT ACT AMENDMENT BILL.

The Hon'ble MR. QUINTON moved for leave to introduce a Bill to amend the North-Western Provinces Rent Act, 1881. He said :—

"The changes proposed are not of a revolutionary character. They do not touch substantive law, and relate merely to the provisions respecting appeals in cases under the Rent Act.

"These cases are classified as applications and suits. In certain classes of applications, decisions passed by a Collector or Assistant Collector of the first class, when the value of the subject-matter exceeds Rs. 100, are declared to be final, subject to revision by the Commissioner or the Board; the obvious intention of the law being to stop further litigation after the first judicial decision, leaving to the superior revenue-authorities power to correct errors in exceptional cases. The effect of these provisions has, however, been very different. Petitions sent by post are received and acted on by Commissioners and the Board of Revenue; and under the Court-fees Act applications to those authorities require a stamp of only one rupee. Advantage has been taken of these facilities to work, to an extent never contemplated, the provisions respecting revision to which I have alluded, and the result is that a large number of cases come before Commissioners and the Board in which no action is called for, and that two appeals are given in cases where the law says there should be no appeal at all. In the year 1883-84 the number of these applications received by Commissioners was 2,594 and by the Board 1,044, the latter being in fact second appeals. Nearly 67 per cent. of these petitions were dismissed, as there appeared no ground for interference with the orders. The disposal of such cases, however, encroaches very materially on the time of Commissioners and the Board, and fosters gambling litigation. It is proposed therefore to sweep away altogether the revisional powers of the Commissioners and the Board in such cases, and to substitute for them one regular appeal, irrespective of the value of the subject-matter, to the Commissioner; a second appeal to the Board being allowed only when the Commissioner reverses or modifies the order of the Court of first instance. These appeals will bear the stamp provided by the Court-fees Act in analogous cases, which is an *ad valorem* duty calculated on one year's rent. We believe that this will in some parts of the country at least check the practice of filing groundless applications which has grown up under the present law, while it will offer no serious deterrent to applicants whose cases require a remedy.

"How far the alterations will produce this effect is of course uncertain, and some time must elapse before the effect manifests itself. Meanwhile, however, in at least two divisions the judicial work of Commissioners under the Rent Act has become so great as to cause unreasonable delay to suitors and to embarrass the administration in other departments. The Bill therefore proposes to give to Commissioners a power, to be exercised under the control of the Local Government, to transfer to Collectors appeals from the orders of first class Assistant Collectors pending in their Courts, and to Collectors power to dispose of such appeals. As set forth in the Statement of Objects and Reasons, this power is analogous to one conferred on Judges by the Bengal Civil Courts Acts to transfer for disposal to Subordinate Judges appeals from the decisions of Munsifs pending in the Judges' Courts. Collectors already dispose of appeals from certain classes of orders of Assistant Collectors of the first class, and as the power will be exercised under the control of the Lieutenant-Governor precautions will be taken against any inconvenience arising to suitors from its use. It is not expected that the number of appeals transferred will be such as to overburden Collectors. There are seven districts in the Benares division, where the measure is likely to be first put in force, and the number of cases that would fall to each Collector by transfers from the congested file of the Commissioner would not constitute an addition to his work of which he could reasonably complain. In the divisions where the judicial work of the Commissioner is not excessive the powers will not be put into operation.

"So much as regards appeals from applications. In the provisions of the Act respecting appeals from *suits* the Bill proposes to make only one change.

"The Rent Act, as it stands, allows of an appeal from the decisions of Collectors, and Assistant Collectors, first class, in rent-suits only when the value of the subject-matter is over Rs. 100 or some question of title is involved. Rent-suits have, however, this peculiarity, that the decision in a single case may govern rents throughout an entire village where the question disputed is the rent to which a tenant is liable. The decision on this point may be of the utmost consequence, not merely to the parties concerned but to a great number of other persons also. It is therefore very desirable that there should be an opportunity for correcting by an appeal erroneous decisions of this nature. If the value of the suit does not exceed Rs. 100, no such remedy now exists; and in the North-Western Provinces the value of the subject-matter in the great majority of rent-suits does not exceed Rs. 100. There is a further inconvenience, too, arising from the present state of the law on this point. A landlord, let us suppose, sues two tenants in the same village before an Assistant Collector of the first class for arrears of rent, the arrears being in one case Rs. 99 and in the other Rs. 101. In both cases the same plea is raised, that the rate at which rent is sued for is in excess of that payable, the holdings are similar in character, the plaintiff and the evidence adduced in both cases are the same, and there are numerous holdings in the village in which the same dispute exists. The Assistant Collector finds that the pleas are bad and decrees at the higher rate. In one case his decision is final and the higher rate is payable ever after so long as the tenancy continues; in the other an appeal is brought to the Judge, who takes a different view and finds that the rate payable is that alleged by the tenant, which similarly becomes the rate binding on the parties. Two contradictory decisions on what is practically the same issue thus receive the stamp of finality, and the tenants in the village and the landlord himself are not sure of their legal rights. Attempts at exaction, unnecessary litigation and soreness of feeling necessarily ensue. Cases of this nature have already occurred, and the mischief done by the state of the law is not inconsiderable. The Bill therefore proposes to allow an appeal from the decision of a Collector or Assistant Collector, first class, in cases where the value of the subject-matter does not exceed Rs. 100, not merely where a question of title is involved, but where the rent payable is put in issue and determined.

"Opportunity has been taken of the preparation of this Bill to correct an obvious omission in the existing law from which inconvenience has already resulted. Act XXI of 1881 gives no power to the superior Revenue Courts to transfer or bring on their own files cases pending in subordinate Courts—a power conferred on the higher Criminal and Civil Courts by the Codes of Criminal and Civil Procedure respectively, and on the superior Revenue Courts in other provinces by the Rent or Revenue Acts therein in force. The consequence is that officers are sometimes forced by the state of the law to dispose judicially of cases in which they have been concerned in their executive capacity. A case came recently before the Board in which a party in a rent-suit tried by a Tahsildár prayed to have his appeal heard by some other officer than the Collector of the district, who was also, as President of the Municipal Committee, a party to the suit. The Board were unable to pass the order asked for, as the law gave them no power to transfer a case from one Revenue Court to another. I need not waste the time of the Council by dilating on the necessity for applying a remedy to such a state of things. The Bill proposes to effect this by conferring on the Board of Revenue the powers required for the purpose."

The Motion was put and agreed to.

The Hon'ble MR. QUINTON also introduced the Bill.

The Hon'ble MR. QUINTON also moved that the Bill and Statement of Objects and Reasons be published in the North-Western Provinces and Oudh Government Gazette in English and in such other languages as the Local Government thinks fit.

The Motion was put and agreed to.

NORTH-WESTERN PROVINCES LAND-REVENUE ACT AMENDMENT BILL.

The Hon'ble MR. QUINTON also moved for leave to introduce a Bill to amend the North-Western Provinces Land-revenue Act, 1873. He said:—

"Here also I have no startling changes to announce. The revenue laws of the North-Western Provinces impose upon the Commissioner of a division certain duties which can be discharged by him alone. If therefore in any division the work arising out of these duties increases or accumulates to an unmanageable extent, the law affords no means of relieving the Commissioner short of breaking up the old division, constituting two new divisions and appointing a second Commissioner. The creation of a permanent appointment of this nature is generally more than the circumstances call for, and is a measure which in any case the Lieutenant-Governor would in the present straitened condition of the finances be very unwilling to recommend, and the Government of India and the Secretary of State still more unwilling to sanction. In the Bill which I have just obtained leave to introduce measures have been proposed, one effect of which we hope will be to lighten one branch of the Commissioner's duties. The operation in this direction of the alterations proposed in the system of appeal is uncertain, and in parts of the North-Western Provinces will not contribute very much to this result in consequence of the small size and low rent of the holdings. The plan of re-distributing the work when it bears heavily on Commissioners among the District Collectors is at most a temporary and tentative contrivance for adjusting the strain upon the Divisional Officers, and would be insufficient if the pressure were serious or prolonged.

"In Bengal, Bombay, the Central Provinces and the Punjab the law allows of the appointment of Additional or Assistant Commissioners to meet cases such as those I have referred to, and relief of this nature has with advantage been not unfrequently afforded.

"The Bill which I am asking leave to introduce proposes an analogous measure for the North-Western Provinces, and is drawn upon the lines of the Act passed by the Council last year, which authorized the appointment of an Additional Judicial Commissioner in Oudh—an appointment which I may say was made for a limited period now expired, and quite justified the reasons which induced the Council to pass the Act.

"The power to appoint an Additional Commissioner in any division can be exercised only with the sanction of the Governor General in Council, who is little likely to approve of unnecessary or extravagant appointments; and there is no intention of putting it in force till the transfer of appellate work to Collectors has been seen and tested."

The Motion was put and agreed to.

The Hon'ble MR. QUINTON also introduced the Bill.

The Hon'ble MR. QUINTON also moved that the Bill and Statement of Objects and Reasons be published in the North-Western Provinces and Oudh Government Gazette in English and in such other languages as the Local Government thinks fit.

The Motion was put and agreed to.

CRIMINAL PROCEDURE CODE, &c., AMENDMENT BILL.

The Hon'ble MR. ILBERT moved that the Hon'ble Messrs. Goodrich and Quinton and the Hon'ble Rao Saheb Vishvanath Narayan Mandlik be added to the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, the Bombay District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871.

The Motion was put and agreed to.

The Council adjourned to Friday, the 26th February, 1886.

S. HARVEY JAMES,
Offg. Secy. to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 25th February, 1886.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REVENUE.

FLUCTUATING ASSESSMENTS IN THE MUZAFFARGARH DISTRICT.

Cir. No. $\frac{15 \text{ R.}}{48-2}$.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Revenue),—dated Calcutta, the 17th February 1886.

READ again—

Resolution No. 58 R., dated the 12th October 1882, regarding suspensions and remissions of revenue in times of scarcity.

Read also the following extracts from the report and orders on the settlement report of the Muzaffargarh District in the Punjab, printed as an appendix to this Resolution:—

(1) Paragraph 29 of Chapter VII. of the Report on the Settlement of the Muzaffargarh District, by Mr. E. O'Brien.

(2) Paragraphs 7 and 8 of a letter from Major Wace, Commissioner of Settlements and Agriculture, to the Financial Commissioner of the Punjab, No. 340, dated the 2nd December 1882.

(3) Paragraph 11 of letter No. 687, dated the 1st June 1883, from the Senior Secretary to the Financial Commissioner to the Government of the Punjab.

(4) Paragraph 14 of the Resolution recorded by the Government of the Punjab, No. 230 dated the 11th November 1885.

RESOLUTION.

THE Government of India resolves that the papers cited in the preamble to this Resolution be made an appendix to the Resolution of 12th October 1882, and desires that, with the permission of Local Governments and Administrations, they may be circulated for the information of revenue officers with special reference to the indication given in the 8th paragraph of the letter * from the Commissioner of Settlements and Agriculture of the possibility, under suitable circumstances, of successfully working a fluctuating system of assessment.

* No. 340, dated the 2nd December 1882.

2. The success of the experiment tried in Muzaffargarh cannot be absolutely asserted until it has undergone a more prolonged trial. On any future occasion, however, when the applicability of a similar system to precarious or insecure tracts is to be determined, the practical results of the Muzaffargarh experiment may usefully be ascertained and taken into consideration.

ORDER.—Ordered, that the above Resolution be forwarded to the Local Governments and Administrations noted on the margin for information; and that it be forwarded to the Foreign Department for communication to the Resident at Hyderabad and the Chief Commissioner of Ajmere-Merwara.

Government of Madras.	Government of Punjab.
" " Bombay.	Chief Commissioner, Central Provinces.
" " Bengal.	" " British Burma.
" " North-Western Provinces and Oudh.	" " Assam.
	" " Coorg.

Ordered also, that a copy be forwarded to the Finance and Public Works Departments, and that the Resolution be published in the *Gazette of India*.

(True Extract.)

CHAS. S. BAYLEY,

Under-Secretary to the Government of India.

Extract (paragraph 29, Chapter VII.) from a Report on the Settlement of the Muzaffargarh District, by MR. E. O'BRIEN.

Fluctuating assessments in the Bet circles.

29. In consequence of the large area depending on sailáb, and the uncertainty of that means of irrigation, a fluctuating system of assessment has been sanctioned for the Bet assessment circles and the chahi sailábá circle of Alípur. The procedure and rates differ slightly in the three tahsíls. In Sanánwán, which was first reported, the whole of the Bet circle will be assessed every year on the area under cultivation. Cultivation by sailáb alone will pay a mean rate of 13 annas per acre, and each well and jhalár in work will pay a yearly fee of ₹6. The small area of canal-irrigation in this circle will also be annually assessed. In the Indus Bet circles of Muzaffargarh and Alípur the whole cultivation will come under fluctuating assessment. The sailábá rate was fixed at 15 annas per acre, and the well and jhalár rate at ₹6. In the chahi sailábá circle of Alípur the whole will be annually assessed. The sailábá rate is 14 annas per acre, and the well rate ₹8. There is a Bet Chenáb circle in Muzaffargarh and Alípur. From the southern end of the district to the junction of the Sutlej with the Chenáb opposite Madwala, this circle is much affected by the river, and violent changes occur by erosion and by lands being thrown out or brought under cultivation.

Extract (paragraphs 7 and 8) of a letter from MAJOR E. G. WACE, *Commissioner of Settlements and Agriculture, to the Financial Commissioner, Punjab, No. 340, dated the 2nd December 1882.*

The assessment paragraphs 21—32 of Chapter VII.

Lands placed under fluctuating assessment.

7. The whole Indus *bet** in all three tahsíls has been placed under a fluctuating assessment; also the whole Chenáb bet below the junction of the Chenáb with the Sutlej. North of that point the bet wells have a fixed assessment, but the sailáb lands of the bet are assessed annually. The object of this fluctuating or annual assessment is this. Under the expired settlement the assessment was substantially on the bet land in its culturable aspect; that is to say, it was assumed that if the land was culturable it would be cultivated. The lands of each village fell roughly into two classes, (i)—those which were culturable or cultivated at the time when the settlement was made, and these had a fixed assessment, to which the owners were rigidly held so long as by river action the land was not made permanently unculturable; (ii)—lands newly formed by the river or made culturable by alluvial deposit after date of settlement, and these were assessed *as soon as they became culturable* at the average rate of the fixed assessment on the 1st class. The fault of the system was, that it made the assessment depend on the apparent quality of the soil: and assumed that its cultivation was at the command of the cultivator in the same degree as in the case of lands not exposed to floods, whereas in truth, the power of the owners to cultivate it depended in a very minor degree on themselves, and mainly on the action of the floods; which action extended with similarly capricious results over the whole alluvial that they inundated. The new system of assessment is based on the recognition of the fact that such land as is exposed to the annually recurring action of the Indus and Chenáb floods is not really under the command of the cultivator; when the action of the floods is favourable, he can cultivate and can pay revenue accordingly. When he does not cultivate, it is usually due to the unfavourable character of the floods; and to enforce a claim for revenue under such circumstances is opposed to the fundamental principles of our revenue administration. The rates fixed for sailáb cultivation in these lands vary from 18½ and 17 annas on the Chenáb, to 15, 14, and 13 annas on the Indus. The Chenáb rates are much the same as those of the Mooltan District. The Indus rates are much the same, or but slightly higher than those recently applied in like circumstances in the Derah Ismail Khan District. In the numerous cases in which these sailáb lands are assisted by wells or jhaláras, an additional rate is charged of ₹9 per well on the Chenáb and ₹8 and 6 on the Indus. These well rates are equivalent to an enhancement of the sailáb rate by 5 and 6 annas, so that the net result on these sailáb lands assisted by wells, is much the same as in Jhang where they have been charged from 20 to 22 annas per acre. In the Bhakkar Tahsíl of Dera Ismail Khan also such lands have been charged 20 annas per acre.

Derah Ismail Khan Settlement Report, paragraphs 486, 494, and 499.

Chapter I., paragraph 13.

Jhang report, paragraph 182.

Gross result of the fluctuating assessment.

Chapter I., paragraph 11. Chapter VII., paragraph 35.

8. The whole cultivated area under fluctuating assessment is about 120,000 acres, and it contributes over a fourth of the revenue of the district. The Settlement Officer shows that this measure has already increased the revenue of the sailáb lands by nearly ₹15,000 or one-tenth. And I believe that the annual reports show that the system is worked with ease, and is appreciated equally by the Revenue Officers and by the land-owners; and that the revenue assessed under it is collected with greater ease than that of any other part of the District. It would be nothing less than a calamity if, for lack of supervision, a system so well adjusted to the physical circumstances of these sailáb tracts were to fall into confusion and be discredited.

* *Bet* = the tract on the river banks which is dependent on *sailáb* alone, or on *sailáb* assisted by wells.

Extract (paragraph 11) from letter No. 687, dated the 1st June 1883, from the Senior Secretary to the Financial Commissioner, to the Secretary to the Government of the Punjab.

The placing the riverain lands under a fluctuating system of assessment.

11. The necessity for placing the riverain lands under some system of fluctuating assessment and the character of the system which has been introduced, are clearly explained in paragraphs 7 and 8 of the Settlement Commissioner's review. Briefly stated, the necessity for the system arises from the fact that in these tracts the ability of the cultivator to crop the land depends not on his own will, but on the capricious action of the two mighty rivers, which wash the sides of the district; and the system introduced is one in which the land cultivated each year is assessed at rates which vary according to the nature and the mode of irrigation. On the Chenab, above its junction with the Sutlej, the wells have a fixed assessment; but throughout the rest of the district the whole of the tract subject to the action of the rivers is annually reassessed. The assessments when made are sanctioned by the Commissioner, and then reported to this office, where the statements are examined and the results recorded in a register The results so recorded for the three years 1879-80, 1880-81, and 1881-82 are as follows :—

Tahsil.	Year of measurement.	Jama of fluctuating revenue					
		On grazing lands.	On cultivation	Abiána.	On Date trees.	Total	
						Khalsa	Jágír and máfi.
Muzaffargarh . .	1879-80	2,752	31,724	1,521	299	35,363	933
Alípur . . .	"	10,551	58,864	8,771	2,296	80,345	137
Sanáwan . . .	"	2,641	23,628	3,558	381	30,208	...
District, Total . .	...	15,944	1,14,216	13,850	2,976	1,45,916	1,070
Muzaffargarh . .	1880 81	3,022	34,922	1,749	333	38,902	1,124
Alípur . . .	"	10,353	60,427	8,114	2,672	81,429	137
Sanáwan . . .	"	3,540	19,254	4,033	381	27,208	...
District, Total . .	...	16,915	1,14,603	13,896	3,386	1,47,539	1,261
Muzaffargarh . .	1881-82	3,271	38,669	2,131	320	43,261	1,130
Alípur . . .	"	10,537	63,820	8,292	2,671	85,125	195
Sanáwan . . .	"	3,457	22,179	4,771	381	30,753	35
District, Total . .	...	17,265	1,24,668	15,194	3,372	1,59,139	1,360

The results of the system, it will be seen, are financially favourable, and the system is reported to be popular among the people. But, as Mr O'Brien pointed out in his Revenue Report for 1881-82, it entails extremely heavy work on the tahsildars; these at present are efficient, but one inefficient man would do much towards ruining the settlement. The Kanungo establishment has recently been temporarily strengthened in order to facilitate the necessary supervision of the annual measurement, and the Commissioner of Settlements and Agriculture will shortly submit proposals for the permanent revision of this establishment.

Extract (paragraph 14) from a Resolution recorded by the Government of the Punjab, No. 230, dated the 11th November 1885.

14. Among the principal causes of the ill success which has attended the past settlements of the Muzaffargarh District has been the too great rigidity of the revenue system applied to the riverain lands. These, as explained by the Settlement Commissioner, are not really under the command of the cultivator; and in order to counteract the effects of the exceedingly capricious action of the rivers, it was decided to place these lands under a fluctuating assessment at the present settlement, as has been done in Bannu, Dera Ismail Khan, and Mooltan, and in part of the Jhang District. Accordingly, the area subject to the influence of the floods is measured and assessed yearly, and so far the system has proved equally popular with the people and advantageous to the State, the revenue realized under it during the last four years having been R1,45,900, R1,48,800, R1,60,500, and R1,71,300. As the area in question comprises no less than 120,000 acres, the extra labour which is thrown on the subordinate revenue staff by the system is very great, and it has already been found necessary to strengthen the Kánúngo establishment and to appoint an additional Náib-Tahsíldár to assist in the work of the Sanánwan Tahsíl. Hitherto the working of the system has proved most successful. But the continuance of the present satisfactory state of things depends entirely on the efficiency of the revenue staff of the district, and the Lieutenant-Governor trusts that no efforts will be spared by the Commissioner of the Division and the District Officer to see that this staff is thoroughly acquainted with its duties, and that it performs them promptly and efficiently.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

IRRIGATION BRANCH.

IRRIGATION OPERATIONS IN THE NORTH-WESTERN PROVINCES FOR THE KHARIF SEASON (1st APRIL TO 30th SEPTEMBER) 1885.

No. 287 I., dated Allahabad, the 8th February 1886.

RESOLUTION—By His Honor the Lieutenant-Governor, North-Western Provinces, and Chief Commissioner of Oudh.

Read—

Statement A20, B20, and C20, showing irrigation operations for Kharif, 1885-86 (1st April to 30th September) of Canals in the North-Western Provinces.

OBSERVATIONS.—The total area irrigated during "kharif" 1885 was 702,258 acres as against 773,315 acres in the previous year—a decrease of 71,057 acres, or 9·2 per cent. This decrease is due entirely to the favourable and well distributed rainfall of the season, especially in the upper portion of the Doab. This is most marked on the Upper Ganges Canal where the decrease is upwards of 63,000 acres.

The assessments on account of occupiers' rate amounted to R21,39,359—a decrease of R1,09,718, or about 5 per cent. less than that obtained in 1884. Although the area has decreased by 9·2 per cent., the assessments have not decreased in the same proportion on account of the larger area under sugarcane and rice which pay first-class rates.

2. Table I shows the areas of the principal crops for the past four years:—

TABLE I.

CROPS.	1882.	1883.	1884.	1885.
	Acres.	Acres.	Acres.	Acres.
Sugarcane	197,978	154,725	153,544	175,638
Rice	96,357	106,443	92,687	95,986
Bajra and Juar . . .	5,104	35,770	10,240	6,062
Maize	33,411	89,101	20,321	14,505
Other food grains . . .	5,982	13 399	4,985	7,109
Fodder-crops . . .	9,930	18,885	14,483	5,878
Fibres (Cotton) . . .	49,722	88,395	66,709	57,341
Dyes (Indigo) . . .	316,572	294,408	391,891	297,282
Miscellaneous . . .	24,354	24,621	18,455	42,457
TOTAL .	739,410	825,747	773,315	702,258

A larger area of sugarcane was sown on account of anticipated better prices than those formerly prevailing. Rice shows an increase of 3,299 acres, and has thus advanced to its usual average irrigated area of about 96,000 acres. "Miscellaneous" shows a large increase of 24,002 acres, which is due to reductions to 4th class rates on the large area of superior crops damaged by the heavy floods in July. The decrease of 94,609 acres under indigo is accounted for, partly by the very low prices realised in the previous year, and partly by the losses sustained by floods. Inferior cereals and other food grains show a decrease of 7,870 acres. Cotton shows a decrease of 9,368 and fodder crops of 8,605 acres.

3. Table II compares by canals the irrigated areas for the two years 1884 and 1885 :—

TABLE II.

CANALS.	1884.	1885.	More.	Less.
	Acres.	Acres.	Acres.	Acres.
Upper Ganges Canal . .	362,119	298,652	...	63,467
Lower Ganges Canal . .	201,772	191,725	...	10,047
Agra Canal . .	71,661	65,019	...	6,642
Eastern Jumna Canal . .	93,680	94,622	942	...
Dún Canals	5,391	5,424	33	...
Rohilkhand Canals . . .	36,078	43,279	7,201	...
Bijnour Canals . . .	2,498	3,228	730	...
Hamirpur Lakes . . .	114	226	112	...
Jhánsi Lakes	2	83	81	...
TOTAL .	773,315	702,258	...	71,057

The decrease is chiefly confined to the Upper Ganges Canal, and, as noted above, is caused entirely by the nature of the season. Considering the very favourable distribution of the rainfall, the decrease on the whole is much less than might reasonably have been expected.

4. Table III gives the assessments on account of occupiers' rate for the last four years :—

TABLE III.

CANALS.	1882-83.	1883-84.	1884-85.	1885-86.
	R	R	R	R
Upper Ganges Canal . .	11,01,884	11,11,326	11,16,995	10,04,071
Lower Ganges Canal . .	5,11,884	4,89,448	4,94,619	4,86,755
Agra Canal . .	1,57,621	1,97,823	1,94,113	1,97,862
Eastern Jumna Canal . .	4,55,995	4,38,560	3,87,423	3,87,910
Dún Canals	16,839	15,302	14,807	16,339
Rohilkhand Canals . . .	32,800	32,174	35,378	38,966
Bijnour Canals . . .	3,019	3,760	5,513	6,641
Bundelkhand Lakes . . .	248	628	269	815
TOTAL .	22,80,290	22,89,021	22,49,077	21,39,359

The rate per acre is R3·04 against R2·91 in 1884 and R2 77 in 1883.

ORDER.—Ordered that copies of this Resolution be submitted to the Government of India ; that it be circulated as usual to other Governments and to Local Departments ; and that it be published in the Government Gazette, North-Western Provinces and Oudh.

By order of the Hon'ble the Lieut.-Govr., N.-W. P., and Chief Commr. of Oudh,

J. G. FORBES, *Colonel, R.E.,*

Joint Secretary to Government, N.-W. P. and Oudh,

P W. D., Irrigation Branch.

No. A20.—KHARIF STATEMENT.

IRRIGATION OPERATIONS OF FASL KHARIF, 1885-86.

Comparative Abstract of Irrigation and Rainfall in Canal Districts of the North-Western Provinces.

Districts.	Area in acres.	Culturable acres.	Area Irrigated.		1885-56, as compared with 188485.		Rainfall during Kharif months of 1885 and 1884.													
			Kharif, 1885-86.	Kharif, 1884-85.	Increase.	Decrease.	April.		May.		June.		July.		August.		September.		Total.	
							1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.
			Acres.	Acres.	Acres.	Acres.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.
Sharanpur	1,421,696	803,520	44,004	52,316	...	8,312	...	...	1·8	...	10·5	3·4	7·6	12·3	13·8	18·6	1·0	11·6	34·7	45·9
Muzafarnagar	1,059,904	652,672	79,938	82,073	...	2,135	·1	...	1·6	...	5·9	3·8	13·8	8·8	7·8	10·3	·2	14·3	29·4	37·2
Meerut	1,522,688	1,068,800	118,482	128,114	...	9,632	·2	...	·6	...	3·1	2·4	8·1	5·6	15·0	15·1	·2	13·5	27·2	36·6
Bulandshahr	1,225,536	830,464	73,241	98,413	...	25,172	·1	...	·6	...	8·3	2·4	22·3	3·0	15·7	6·7	...	14·0	47·0	26·1
Aligarh	1 251,392	889,088	54,955	68,125	...	13,170	...	...	1·1	...	7·4	4·0	12·9	7·8	14·4	11·4	...	23·1	35·8	46·3
Muttra	929,728	670,784	28,238	29,033	...	795	...	...	·9	...	4·9	3·7	8·9	5·4	13·9	4·6	...	13·0	28·6	26·7
Agra	1,183,872	747,776	13,648	15,090	...	1,442	·1	...	1·5	...	4·7	3·4	12·0	4·2	11·8	8·7	·1	8·3	30·2	24·6
Etah	1,112,832	680,512	34,341	39,975	...	5,634	...	...	1·0	...	7·6	1·2	10·6	2·8	12·3	10·1	...	15·5	31·5	29·6
Mainpuri	1,086,208	605,888	39,188	44,833	...	5,645	·2	...	·3	...	9·1	2·1	8·6	4·3	24·6	15·1	1·4	17·0	44·2	38·5
Farukhabad	1,100,032	620,544	21,564	21,927	...	363	·4	...	·5	...	10·8	5·7	14·3	2·2	26·8	11·5	1·5	10·6	54·3	30·0
Etawah	1,083,904	561,216	58,499	57,928	571	...	·1	...	·6	...	6·0	0·6	10·1	5·2	21·2	9·3	·6	9·4	38·6	24·5
Cawnpore	1,516,800	872,896	59,696	62,709	...	3,013	·4	...	1·0	...	8·2	2·2	14·6	6·4	15·6	26·6	1·2	10·5	41·0	45·7
Delhi	805,120	525,440	121	162	...	41	...	...	...	·5	5·7	5·7	7·2	3·8	15·2	8·1	...	16·2	28·1	34·3
Gurgaon	1,240,320	993,280	24,103	28,534	...	4,431	...	...	...	·2	6·2	7·0	5·9	6·3	23·8	4·9	·8	10·1	36·7	28·5
Dehra Dun	763,520	67,712	5,424	5,391	33	...	·4	...	4·2	...	16·1	4·2	16·7	23·1	59·8	31·7	6·0	14·1	103·2	73·1
Bijnor	1,195,328	613,312	3,228	2,498	730	—	·1	...	...	...	9·9	2·9	15·2	12·9	11·3	19·4	...	15·6	36·5	50·8
Terai	600,192	176,512	5,442	3,144	2,298	...	...	...	·5	...	7·4	3·4	32·7	6·7	20·8	17·5	·7	11·5	62·1	39·1
Pilibhit	877,824	389,376	5,377	8,316	...	2,939	...	...	·6	...	10·8	2·3	16·6	6·6	28·6	14·6	4·8	8·4	60·8	31·9
Bareilly	1,033,152	721,472	32,460	24,618	7,842	—	...	...	·9	...	4·4	3·1	16.2	7·5	20·2	25·6	1·9	11·1	43·6	46·3
Jhansi	1,002,752	411,584	83	2	81	...	·2	...	·2	...	7·0	1·1	11·3	9·9	13·6	20·2	·9	13·4	33·2	44·6
Hamirpur	1,464,640	826,048	226	114	112	...	·4	...	·8	...	7·6	2·8	12·9	10·9	15·7	25·4	1·0	7·8	38·4	46·9
Total	23,477,440	13,728,896	702,258	773,315	11,667	82,724	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Net decrease		...	71,057														

ALLAHABAD,
The 6th February 1886.

H. W. CONDUITT,
Asst. Secy. to Govt., N.-W. P. and Oudh, P. W. D., Irrigation Branch.

No B20.—KHARIF STATEMENT.

IRRIGATION OPERATIONS OF FASL KHARIF, 1885-86.

Statement in acres of crops irrigated in Canal Districts.

NATURE OF CROPS.	Saháranpur.	Muzaffarnagar.	Meerut.	Bulandshahr.	Aligarh.	Muttra.	Agra.	Etah.	Mainpuri.	Farukhabad.	Etáwah.	Cawnpore.	Delhi.	Gurgaon.	Dun.	Bijnor.	Tarái.	Pilibhít.	Bareilly.	Jhánsi.	Hamirpur.	TOTAL.
I.—Gardens and Orchards	874	503	1,145	886	621	112	122	428	429	421	112	925	1	58	257	1	...	...	61	2	...	6,958
II.—Sugarcane	15,069	43,944	72,887	8,041	784	701	1,144	1,682	3,679	3,389	5,770	3,545	4	818	793	2,414	459	1,947	8,389	12	167	1,75,638
III.—Cereals: Rice	24,864	22,964	8,014	110	558	2	29	291	234	60	688	2,106	...	2	4,294	60	4,973	3,418	23,279	12	28	95,986
Bajra	4	.	16	58	65	14	11	23	15	...	..	...	...	11	...	. .	...	...	...	...	..	217
Juar	...	...	42	692	1,640	600	430	508	290	136	622	211	...	674	...	...	...	...	...	...	. .	5,845
Maize	159	2,509	5,874	1,014	2,714	11	67	689	487	53	587	317	...	5	19	...	...	...	...	...	...	14,505
Miscellaneous	135	155	201	153	95	47	44	1,938	324	559	353	16	...	12	...	719	...	...	...	...	.	4,751
IV.—Pulses	58	1,028	1,137	20	6	41	3	6	1	...	...	...	...	49	...	...	...	...	...	5	4	2,358
V.—Fodder crops	303	982	3,154	1,276	136	1	...	..	23	...	3	...	...	...	...	...	...	...	...	...	...	5,878
VI.—Fibres Cotton	475	3,191	6,421	8,590	7,607	14,024	1,675	1,585	1,044	24	27	24	12	12,128	2	7	...	...	...	45		56,881
Other fibres	...	..	...	...	10	42	36	210	130	24	6	...	...	2	...	...	...	...	..	...	.	460
VII.—Dyes, Indigo	913	3,231	17,986	38,795	37,306	12,145	9,260	25,709	29,549	15,449	46,605	49,806	102	10,247	...	...	...	...	176	2	..	2,97,281
Other dyes	...	...	...	1	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	1
VIII.—Drugs, Opium	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...
Other Drugs	93	23	32	50	5	2	...	38	26	74	4	9	...	...	59	...	...	...	2	...	...	417
IX.—Oil Seeds	.	...	...	...	24	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	26
X.—Miscellaneous	1,057	1,048	1,573	13,555	3,384	496	827	1,232	2,957	1,375	3,722	2,737	2	97	...	27	10	12	553	5	27	35,056
TOTAL KHARIF, 1885-86	44,004	79,938	118,482	73,241	54,955	28,238	13,648	34,341	39,188	21,564	58,499	59,696	121	24,103	5,424	3,228	5,442	5,377	32,460	83	226	7,02,258
TOTAL KHARIF, 1884-85	52,316	82,073	128,114	98,413	68,125	29,033	15,090	39,975	44,833	21,927	57,928	62,709	162	28,534	5,391	2,498	3,144	8,316	24,618	2	114	7,73,315

ALLAHABAD,

The 6th February 1886.

H. W. CONDUITT,

Aest. Secy. to Govt., N.-W. P. and Oudh, P. W. D., Irrigation Branch.

NO. C20.—KHARIF STATEMENT.

IRRIGATION OPERATIONS OF FASL KHARIF, 1885-86.

Statement in acres of crops irrigated by Canals in Canal Divisions.

NATURE OF CROPS.	GANGES CANAL.						LOWER GANGES CANAL.						Agra Canal.	Eastern Jumna Canal.	Dun Canals.	Rohilkhand Canals.	Bijnor.	BUNDELKHAND IRRIGATION WORKS.		GRAND TOTAL.
	Northern.	Anupshahr.	Meerut.	Bulandshahr.	Aligarh.	TOTAL.	Narora.	Mainpuri.	Cawnpore.	Etawah.	Bhognipur.	TOTAL.						Jhansi lakes.	Hamirpur lake.	
I.—Gardens and Orchards	324	406	626	717	912	3,039	265	505	1,242	57	37	2,106	271	1,221	257	61	1	2	...	6,958
II.—Sugarcane	24,762	25,734	38,666	7,981	1,984	98,331	1,340	2,276	4,875	6,461	1,877	16,829	2,648	43,649	793	10,795	2,414	12	167	175,638
III.—Cereals: Rice	19,216	2,240	6,652	225	987	29,387	3	12	247	2,115	600	2,977	4	27,554	4,294	31,670	60	12	28	95,986
Bajra	..	110	.	..	67	177	...	.	...	7	...	7	29	4	..	.	...	..	...	217
Juar	...	405	..	129	2,468	3,002	57	145	202	655	116	1,175	1,668	.	..	...		.	...	5,845
Maize	...	775	213	628	3,410	5,026	45	82	371	815	60	1,373	59	8,028	19		...	..	..	14,505
Miscellaneous	5	145	164	83	201	598	2,307	147	81	495	...	3,030	95	309	...	.	719	...	..	4,751
IV.—Pulses	771	161	26	...	13	971	..		..	.	..	.	93	1,285	..	...	...	5	4	2,358
V.—Fodder crops	276	922	2,073	1,429	11	4,711	..	...	...	...	26	26	...	1,141	..	...	...		..	5,878
VI.—Fibres, Cotton	692	2,167	1,150	6,885	11,611	22,505	12	16	29	524	212	793	27,645	5,884	2	...	7	45		56,881
Other fibres	...	...	..	.	21	21	196	112	..	51	...	359	80	...	.		...	...	...	460
VII.—Dyes, Indigo	617	20,798	8,658	26,190	54,030	110,293	13,017	18,875	36,898	50,250	32,856	151,896	31,145	3,769	.	176	...	2	...	297,281
Other dyes	...	1	...	...	...	1	...	..	...	...			...	...	...	...	...		...	1
VIII.—Drugs, Opium	.	.		..	..		...		...	..	...	...	...	...		.	.	...	...	...
Other drugs	...	24	6	37	3	70	34	20	86	10	...	150	2	134	59	2	...	.	..	417
IX.—Oil-seeds	..	..		.	26	26		.	...	.	..	...	..		...	.	...	..		26
X.—Miscellaneous	1,228	796	500	16,284	1,686	20,494	220	2,006	1,688	4,312	2,778	11,004	1,280	1,644	...	575	27	5	27	35,656
TOTAL KHARIF, 1885-86	47,891	54,684	58,734	59,913	77,430	298,652	17,496	24,196	45,719	65,752	38,562	191,725	65,019	94,622	5,424	43,279	3,228	83	226	702,258
TOTAL KHARIF, 1884-85	51,373	61,677	72,924	82,851	93,294	362,119	20,296	29,815	45,096	66,111	40,454	201,772	71,661	93,680	5,391	36,078	2,498	2	114	773,315

ALLAHABAD,
The 6th February 1886.

H. W. CONDUITT,
Asst. Secy. to Govt., N.-W. P. and Oudh, P. W. D., I. Branch.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

COMPARATIVE RETURN OF TRAFFIC CARRIED ON THE UPPER AND LOWER GANGES CANALS FOR THE HALF-YEARS ENDING 30th SEPTEMBER, 1885 AND 1884.

	Demands.				Same period of previous year.			Current half-year.			Corresponding period o previous year.		
	Balance from previous half-year.	For current half-year.	Collections during current half-year.	Balance uncollected.	Demands.	Collections.	Nature of Cargo.	Up.	Down	Total.	Up.	Down	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Tollage.	R	R	R	R	R	R		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Private boats	140	5,337	5 048	429	5,758	4,390	Grains	31,016	35,906	66,922	25,276	25 397	50,673
Government boats	..	737	737	...	752	752	Cotton	...	12,184	12,184	.	3,819	3 819
Rafts	.	1,552	1,552	...	1,695	1,695	Oilseeds	2 657	15 103	17,760	2 684	36,284	38,968
Carrying operations							Salt	2,687	11,034	13,721	2,540	12 968	15 508
							Metals	21,603	980	22 583	1,21,405	32,823	1 54,228
							Building Materials	2 03,108	2 99 406	5,02 514	3 41 052	2 81 209	6 22,261
Boating	...	138	138	...	382	382	Miscellaneous Goods	13,961	1,03,000	1,16 961	34,148	80,505	1,14,653
Fines and sundries	...	37	37	...	29	29	Firewood	11,560	1,34,013	1,45 573	51,469	1,51,247	2 02 716
Ground rent	..	948	948	.	787	787	Bamboos	600	1,77,707	1,78 397	355	2,27 664	2 28,019
							Timber	2,044	1,74,176	1,76,220	3 018	97 051	1 00,069
Total	140	8 749	8 460	429	9,403	8,035	Miscellaneous Timber	968	6,001	6,969	3,604	11,491	15,095
Upper Ganges Canal	72	5,613	5.463	222	6,169	5 462							
Lower ditto	68	3,136	2 997	207	3 234	2 573							
Total	140	8,749	8,460	429	9 403	8,035	Total	2,90,204	9,69,600	12,59,804	585,551	9 60,458	15,46,009

	Tonnage						Ton-mileage.						Value of Goods.						Number of passengers.					
	1885.			1884			1885.			1884.			1885			1884			1885.			1884		
	Upper Ganges Canal (Local.)	Lower Ganges Canal (Local)	Through.	Upper Ganges Canal (Local.)	Lower Ganges Canal (Local)	Through.	Upper Ganges Canal (Local)	Lower Ganges Canal (Local.)	Through.	Upper Ganges Canal (Local.)	Lower Ganges Canal (Local.)	Through.	Upper Ganges Canal (Local)	Lower Ganges Canal (Local)	Through.	Upper Ganges Canal (Local.)	Lower Ganges Canal (Local)	Through.	Upper Ganges Canal (Local)	Lower Ganges Canal (Local.)	Through	Upper Ganges Canal (Local.)	Lower Ganges Canal (Local.)	Through.
	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
													R	R	R	R	R	R						
Grains	23,502	17,113	5,662	34,866	17 081	4,841	932 350	252 748	1,428 232	1,953,371	347,932	1,150,325	5,27,181	2 01 085	603,550	12,54 853	3 72,785	2 46 417	6,090	775	485	1 755	556	155
Cotton																								
Oilseeds																								
Salt																								
Metals																								
Building Materials																								
Miscellaneous Goods																								
Firewood																								
Bamboos																								
Timber																								
Miscellaneous Timber																								
Total	46,277			56,788			2,611,330			3,447,628			13,31,816			19,74,055			7,359			2,466		

H. W. CONDUITT,

Offg Asst Secy to Govt, N-W. P and Oudh, P. W. D, Irrgn. Branch.

ALLAHABAD

The 27th January 1886

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

COMPARATIVE RETURN OF TRAFFIC CARRIED ON THE AGRA CANAL FOR THE HALF-YEARS ENDING 30TH SEPTEMBER, 1885 AND 1884.

	Demands.		Collected during current half-year.	Balance uncollected.	Same period of previous year.			Current half-year.			Corresponding period of previous year.			Tonnage.		Ton mileage.		Value of goods.		Number of passengers.	
	Balance from previous half-year.	For current half-year.			Demands.	Collections.	Nature of cargo.	Up.	Down.	Total.	Up.	Down.	Total.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	R	R	R	R	R	R		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.					R	R		
TOLLAGE.																					
Private boats	...	1,408	1,408	...	990	990	Grains	375	57,784	58,159	...	25,362	25,362								
Government boats	...	301	301	...	361	361	Cotton	...	...	...	...	...	...								
Rafts	...	28	28	...	...	...	Oilseeds	...	1,742	1,742	...	1,000	1,000								
							Salt	100	...	100	...	150	150								
CARRYING OPERATIONS.							Metals	...	...	...	...	...	...								
Boating (Government)	...	210	210	..	1,678	1,678	Buildings materials	90,547	2,850	93,397	57,391	10,870	68,261	7,105	4,132	694,016	381,281	2,00,264	102,351	...	6
Fines and Sundries	...	...	...	...	...	...	Miscellaneous goods	1,540	30,275	31,815	...	8,180	8,180								
Ground rent	...	...	...	...	...	...	Firewood	750	2,900	3,650	...	3,300	3,300								
							Bamboos	...	...	...	...	...	...								
							Timber	...	4,050	4,050	...	6,250	6,250								
							Miscellaneous	...	510	510	...	...	...								
TOTAL	...	1,947	1,947	...	3,029	3,029	TOTAL	93,312	1,00,111	1,93,423	57,391	55,112	112,503								

ALLAHABAD;
The 27th January 1886.

H. W. CONDUITT,
Offg. Asst. Secy. to Govt. P. and Oudh, P. W. D., Irrgn. Branch.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SUPPLEMENT TO THE STATEMENT OF PRICES CURRENT OF FOOD GRAINS FOR THE 2nd HALF OF DECEMBER 1885, PUBLISHED IN PAGES 190 AND 191 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 30th JANUARY 1886.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAHS.

Provinces.	Districts.	Wheat. Present fortnight.	Wheat. Past fortnight.	Wheat. Corresponding fortnight of last year.	Barley. Present fortnight.	Barley. Past fortnight.	Barley. Corresponding fortnight of last year.	Rice. Best sort. Present fortnight.	Rice. Best sort. Past fortnight.	Rice. Best sort. Corresponding fortnight of last year.	Rice. Common. Present fortnight.	Rice. Common. Past fortnight.	Rice. Common. Corresponding fortnight of last year.	Great Millet (Cholum, Jowar), *Holcus Sorghum*. Present fortnight.	Great Millet. Past fortnight.	Great Millet. Corresponding fortnight of last year.	Bulrush Millet (Cumboo, Bajra), *Penicillaria Spicata*. Present fortnight.	Bulrush Millet. Past fortnight.	Bulrush Millet. Corresponding fortnight of last year.	Lesser Millets, Ragi, &c. (Kavaru, Veragoo, Sawee, Cheena, Coraloo, Murhwa, Nuglee, &c.), *Panicum Miliaceum*, *Eleusine Coracana*, &c. Present fortnight.	Lesser Millets. Past fortnight.	Lesser Millets. Corresponding fortnight of last year.	Gram. Present fortnight.	Gram. Past fortnight.	Gram. Corresponding fortnight of last year.	Firewood. Present fortnight.	Firewood. Past fortnight.	Firewood. Corresponding fortnight of last year.	Salt. Wholesale. Present fortnight.	Salt. Wholesale. Past fortnight.	Salt. Wholesale. Corresponding fortnight of last year.	Salt. Retail. Present fortnight.	Salt. Retail. Past fortnight.	Salt. Retail. Corresponding fortnight of last year.	Average Wages per month. Able-bodied Agricultural Labourer.	Average Wages per month. Syce or Horse-keeper.	Average Wages per month. Common Mason, Carpenter, or Blacksmith.
		S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	R a. p.	R a. p.	R a. p.	S. C.	S. C.	S. C.	R a. p.	R a. p.	R a. p.
																												per maund.								
Rajpootana.	Banswára (Meywar Agency)	27 8	27 8	30 0	...	...	...	8 7	6 14	8 12	15 8	15 0	20 0	...	...	...	...	...	...	...	...	...	39 8	42 8	40 0	...	...	...	3 6 6	...	...	11 14	11 14	12 8	4 0 0	4 0 0	9-0 to 15-0

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch.*)

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AAD COMMERCE.

SUPPLEMENT TO THE STATEMENT OF PRICES CURRENT (RETAIL) OF FOOD GRAINS FOR THE 1st HALF OF JANUARY 1886, PUBLISHED IN PAGE 285 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA" DATED 20th FEBRUARY 1886.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum, (*Sorghum vulgare*).	Bajra or Cumbu, (*Pennisetum typhoideum*).	Marua or Ragi, (*Eleusine Coracana*).	Kangni or Kakun, Italian Millet, (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays.*)	Arhar or Thur Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Coorg.	Coorg	8 12	8 0	11 8	13 0	...	...	24 0	...	17 0	...	...	110 0	10 0	

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLIII OF 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 31st Jan. 1885. Total.	Receipts for week ending 31st Jan. 1885. Per mile open.	Total mean length open.	Receipts for week ending 30th Jan. 1886. Total.	Receipts for week ending 30th Jan. 1886. Per mile open.	Total receipts from 1st April 1884 to 31st Jan. 1885. Total.	Total receipts from 1st April 1884 to 31st Jan. 1885. Per mile open per week.	Total receipts from 1st April 1885 to 30th Jan. 1886. Total.	Total receipts from 1st April 1885 to 30th Jan. 1886. Per mile open per week	Total Increase in 1885-86.	Total Decrease in 1885-86.
			R	R		R	R	R	R	R	R	R	R
	Guaranteed.												
6th Feb. 1886	Oudh and Rohilkhand	594	1,05,713	178	680	1,29,151	190	42,05,177	170	46,41,762	173	4,36,585	...
6th ditto	Madras	861	1,68,941	196	861	1,54,454	179	59,63,388	158	62,58,606	167	2,95,218	...
6th ditto	South Indian	654	74,740	114	654	82,344	126	34,91,101	122	37,38,856	131	2,47,755	...
6th ditto	Great Indian Peninsula	1,504	8,08,283	537	1,504	8,05,265	536	2,78,71,690	424	2,90,82,680	444	12,10,990	...
6th ditto	Bombay, Baroda and Central India	461	2,61,022	566	461	2,58,000	560	99,70,080	495	1,06,82,618	532	7,12,538	...
	TOTAL	4,074	14,18,699	348	4,160	14,29,214	344	5,15,01,436	291	5,44,04,522	305	29,03,086	...
	State.												
3th Feb. 1886	East Indian	1,509	9,28,292	615	1,515	9,66,218	638	3,47,71,087	527	3,87,28,537	581	39,57,450	...
6th ditto	Eastern Bengal	233	93,974	403	233	92,286	396	46,46,434	456	37,19,907	366	...	9,26,527
3th ditto	Nalhati	27	1,451	53	27	1,491	55	63,575	53	64,728	55	1,153	...
6th ditto	Northern Bengal	249	49,307	198	249	60,440	243	18,55,509	171	18,92,485	173	36,976	...
6th ditto	Kaunia-Dharla	37	3,746	101	37	2,427	65	1,24,105	76	1,04,013	64	...	20,092
3th ditto	Tirhoot	226	32,078	142	226	26,256	116	10,38,402	116	10,48,177	106	9,775	...
3th ditto	Patna-Gya	57	9,811	172	57	7,905	138	4,34,471	174	4,04,150	161	...	30,321
6th ditto	Cawnpore-Achnera	249	16,411	66	253	22,210	88	7,97,762	74	7,52,521	68	...	45,241
3th ditto	Dildarnagar-Ghazipur	12	803	67	12	958	80	39,019	74	38,498	74	...	521
6th ditto	Rajputana-Malwa (a)	1,411	3,45,464	245	1,411	3,41,000	242	1,11,39,846	195	1,35,06,508	220	23,66,662	...
6th ditto	Wardha Coal	45	26,047	579	45	9,306	207	5,37,577	273	4,92,290	251	...	45,287
6th ditto	Nagpur and Chhattisgarh	149	37,243	250	149	44,872	301	10,47,534	161	11,02,671	170	55,137	...
6th ditto	British Burma	254	41,121	162	327	68,693	210	16,03,870	152	16,95,409	127	91,539	...
3th ditto	Sindia	75	7,978	106	75	6,766	90	3,05,924	94	2,95,841	91	...	10,083
6th ditto	North-Western	1,803	4,49,758	249	1,803	5,04,331	280	1,81,35,366	228	2,35,96,118	300	54,60,752	...
6th ditto	Amritsar-Pathankot	66	4,822	73	66	4,494	68	1,82,199	67	2,36,395	82	54,196	...
6th ditto	Bareilly-Pilibhit	36	2,416	67	36	2,137	59	(b)15,206	27	62,933	40	47,727	...
6th ditto	Narainganj-Dacca-Mymensingh	10	1,759	176	86	2,925	34	(c)7,280	182	84,427	35	77,147	...
3rd Jan. 1886	Jorhat	...	...	...	...	(d)	...	...	...	(e)29,470	27	29,470	...
	TOTAL	4,939	11,24,189	228	5,092	11,98,497	235	4,19,74,079	201	4,91,26,541	223	71,52,462	...
GRAND TOTAL (GUARANTEED AND STATE)		10,522	34,71,180	330	10,767	35,93,929	334	12,82,46,602	284	14,22,59,600	306	1,40,12,998	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	6,77,73,759	150	7,71,49,219	166	...	...
NET RECEIPTS		...	...	...	...	...	...	6,04,72,843	134	6,51,10,381	140	46,37,538	...
	Assisted Companies.												
6th Feb. 1886	Bengal Central	126	9,822	78	126	9,613	76	4,24,085	78	4,31,880	78	7,795	...
6th ditto	Rohilkhand and Kumaon	67	7,953	119	67	4,243	63	(b)52,171	48	1,93,019	66	1,40,848	...
0th Jan. 1886	Assam	70	5,065	72	78	6,456	83	1,89,024	62	2,22,921	64	33,897	...
6th Feb. 1886	Southern Mahratta	214	11,622	54	315	25,470	81	2,55,351	40	8,19,755	67	5,64,404	...
ditto	Bengal and North-Western	303	14,390	47	303	31,240	105	(f)95,164	26	10,94,450	83	9,99,286	...
th ditto	Tarakessur	22	6,777	308	22	4,906	223	(g)23,712	244	2,04,736	211	1,81,024	...
	TOTAL	802	55,629	69	911	81,928	90	10,39,507	52	29,66,761	80	19,27,254	..
	Native States.												
th Feb. 1886	Bhavnagar-Gondal	193	21,330	110	193	16,512	85	9,30,203	110	7,84,459	93	...	1,45,744
th ditto	Jodhpore	44	2,479	56	64	3,380	53	56,934	32	1,44,566	52	87,632	...
th Jan. 1886	Nizam's	121	20,760	172	121	23,191	191	8,10,553	153	9,63,140	183	1,52,587	...
th Feb. 1886	Mysore	140	7,813	56	140	7,085	51	3,16,655	64	3,68,273	60	51,618	...
th ditto	Rajpura-Patiala	16	740	46	16	1,655	103	(h)8,037	38	42,065	60	34,028	...
	TOTAL	514	53,122	103	534	51,823	97	21,22,382	102	23,02,503	99	1,80,121	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*," audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.
(b) Total receipts from 12th October 1884 to 31st January 1885.
(c) Total receipts from 4th to 31st January 1885.
(d) Return not received.
(e) Total receipts from 1st April 1885 to 23rd January 1886.
(f) Total receipts from 2nd April 1884 to 31st January 1885.
(g) Total receipts from 1st to 31st January 1885.
(h) Total receipts from 1st November 1884 to 31st January 1885.

FORT WILLIAM,
The 25th February 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 24th FEBRUARY 1886.

GENERAL REMARKS.—Good rain has fallen in the Rawalpindi and Peshawar districts of the Punjab, and there have been showers in other parts of the Punjab, in two districts of the North-Western Provinces and Oudh, in Behar and Northern Bengal, and in parts of Central India. Elsewhere the week has been rainless.

Prospects remain fair in Madras, and are generally good in Mysore, with the exception of parts of the Kolar and Tumkur districts. In Coorg the threshing of the rice crop has been almost completed and prospects are good.

In Bombay the *rabi* harvest continues in progress and promises fairly. The *rabi* harvest has also commenced in the Berars and Hyderabad where the standing crops are in good condition. In Central India and Rajputana agricultural prospects continue satisfactory.

In the Punjab the prospects of the harvest continue good, though blight in the Lahore district, and strong west winds in the Delhi and Hissar districts have done some injury. In the North-Western Provinces and Oudh the *rabi* crops are in good condition and prospects are favourable. The *rabi* harvest has commenced in parts of the Central Provinces and promises well.

In Bengal the *rabi* and *boro* rice crops promise well, though rain is wanted in the Eastern Districts. In Shahabad the poppy crop has suffered from rain and hail. In parts of Assam more rain is wanted for the winter crops and for tea.

No report has been received from British Burma.

The public health continues satisfactory and prices are generally steady, though they are rising in some places in the North-Western Provinces and Oudh, in Multan and Rawalpindi in the Punjab, and in the Northern Districts of the Central Provinces.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(Feb. 24th)		
Bellary . . .	*Nil*	Standing crops generally good, but *cholum* suffering from disease in parts of two taluks; harvest wet and dry grains, yield about average. Cattle-disease in one village.
Kurnool . . .	*Nil*	Cotton and some standing dry crops slightly injured in parts by late unseasonable rains and by insects; harvest dry grains, yield below average. Smallpox in two and cattle-disease in two taluks.
Ganjam . . .	*Nil*	Fever in two, smallpox in six, and cattle-disease in eight taluks; 15 death from cholera. Condition of lower classes north of Rushikulya generally impoverished owing to successive loss of crops for last two years. Rushikulya project and repairs to Chilka canal provide ample work.
Kistna . . .	*Nil*	Standing crops generally good. Slight smallpox, fever in some taluks; deaths from cholera unreported last week 49, this week 40.
Chingleput (Madras) .	*Nil*	Standing crops fair; harvest paddy, yield below average. Fever in one, smallpox in another, and cattle-disease in three taluks.
Coimbatore . . .	*Nil*	Standing crops good; harvest wet and dry grains, outturn about average. Fever in two taluks.
Tanjore . . .	*Nil*	Standing crops generally good; harvest wet and dry grains, outturn paddy and *ragi* average, rest below average. Cattle-disease in two taluks.
Madura . . .	·07	Harvest paddy, yield about average. Fever prevalent; cattle-disease in one division.
Malabar . . .	*Nil*	Harvest second crop paddy, outturn below average. Slight smallpox in eight and fever in two taluks; 11 deaths from cholera.
Travancore . . .	*Nil*	Harvest almost over. Smallpox and fever in parts. *General Remarks.*—General prospects fair.
Bombay—(Feb. 24th)		
Karachi . . .	*Nil*	River at Kotri on 22nd 4 feet 7 inches against 7 feet 1 inch on same date last year. *Rabi* crops injured by frost in seven talukas. Fever in eleven and cattle-disease in six talukas. Prices—wheat, red rice and *bajri* in Karachi 26, 30, and 34, in Tatta 26, 40, and 40, in Shahbandar 22, 42 and 44, and in Dadu 34, 56, and 42 pounds per rupee, respectively.
Hyderabad . .	*Nil*	*Rabi* crops injured by frost in eight talukas. River at Kotri on 22nd 4 feet 7 inches against 7 feet 1 inch on same date last year. Fever in eight, cattle-disease in six, and smallpox in two talukas. Wheat 26, *bajri* 37½, white rice 18 and red rice 28 pounds per rupee.
Ahmedabad . .	*Nil*	Reaping of *rabi* crops commenced in some talukas. Fever in Sanand. Wheat 36 and *bajri* 34 pounds per rupee.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bombay—*contd.*		
Baroda . . .	*Nil*	Public health good; slight smallpox in Baroda city. Prices—*bajri* 29, wheat 24, and rice 18 pounds per rupee.
Surat . . .	*Nil*	Standing crops healthy; cotton-picking progressing; cotton crops suffered a little in the Jalalpore taluka by cloudy weather. Fever in Bardoli taluka. *Jowari* 39 and *nagli* 44 pounds per rupee.
Nasik . . .	*Nil*	*Kharif* threshing almost completed; *rabi* crops fair; irrigated wheat partially blighted throughout the district; *rabi* reaping commenced. Public health generally good; fever and ague in Peint. Wheat 31¼, *bajri* 33¾, and rice 20¾ pounds per rupee.
Colaba (Bombay) .	*Nil*	Abnormal temperature was 4° cool on 17th and 18th, and rose to 1° warm on 23rd; vapour in air defective on 17th and 18th, excessive on 21st and 22nd, and normal on all other days; abnormal wind northerly on 17th and 18th, southerly on 21st and 22nd; wind normal on all other days.
Poona . . .	*Nil*	Reaping of *rabi* crops commenced throughout the district. Prices of *bajri* 34 and *jowari* 42, in Poona *bajri* 32 and *jowari* 35 pounds per rupee.
Ahmednagar .	*Nil*	Reaping commenced; wheat and gram injured by cloudy weather. Public health good *Bajri* average 41 and *jowari* 56 pounds per rupee.
Sholapur . . .	*Nil*	Linseed, wheat, *tur*, and gram crops have suffered from blight in places; cotton crops inferior in Madha and Karmala talukas; reaping of *rabi* in progress in nearly all the talukas. *Jowari* 51 pounds 22 tolas and *bajri* 44 pounds 5 tolas per rupee.
Dharwar . . .	*Nil*	Harvesting of wheat and gram in progress; exotic cotton blighted in three talukas. Slight fever in three and cattle-disease in four talukas. Rice 22 to 32 and *jowari* 42 to 64 pounds per rupee.
Kanara . . .	*Nil*	Sugarcane and pepper harvest continue; second crop rice thriving. Measles in Karwar; smallpox in Hangal; fever and cattle-disease in four talukas. Common rice in Karwar 14, in district average 13¼ seers per rupee.
Rajkot . . .	*Nil*	Weather cold. Public health generally good. *Bajri* 32, *jowari* 44, and wheat 35 pounds per rupee.
		General Remarks.—River falling in Sind. Reaping of *rabi* crops in progress in most districts of the Deccan and Southern Mahratta Country and in parts of Gujarat. Scarcity of fodder in one taluka of Khandesh. Fever and cattle-disease in parts of eleven and smallpox in parts of four districts.
Bengal—(Feb. 23rd)		
Chittagong . . .	*Nil*	Rain much wanted. Prospects of crops continue fair. Prices steady. Public health good.
Dacca . . .	*Nil*	*Boro* rice requires rain; prospects pretty good; pulses and mustard being gathered; pressing of sugarcane continues; ploughing going on. Public health good.
24-Pergunnahs . .	*Nil*	Prospects of cold-weather crops continue favourable; some cereals being harvested with 14 annas outturn. Common rice 15 to 16 seers per rupee. Isolated cases of cholera reported from all parts of district.
Khoolna . . .	*Nil*	Weather cold. Winter crops being stored, outturn good; transplanting of *boro* paddy completed; low lands being ploughed for *til*. Public health good.
Moorshedabad . .	Slight rain	Prospects of all crops favourable. Price of rice falling slightly. Public health good.
Pubna . . .	A slight shower in Serajgunge.	Winter crops promising; some being cut. Public health good.
Dinagepore . .	0·08	Weather fair and cold. Prospects of *rabi* crops good; sugarcane and mustard being harvested. Rice 22 seers per rupee on average. Some cattle-disease and a few cases of sporadic cholera prevalent.
Rungpore . . .	0·06	Crops good; mustard and other crops being gathered; cutting of sugarcane continues. Public health good.
Midnapore . . .	*Nil*	Weather warmer. Prospects of *boro* rice good; *rabi* crops yielding well. Public health normal.
Burdwan . . .	*Nil*	Prospects of *rabi* crops good. Common rice 16 to 20 seers per rupee. Public health fair.
Bhagulpore . .	0·65	*Rabi* crops doing well. Prices stationary. Public health good.
Monghyr . . .	. . . .	Poppy prospects continue good; later sowings benefited by rain on 17th.
Purneah . . .	0·06	Cold-weather crops being harvested. Coarse rice 20 seers per rupee. Public health good.
Durbhanga . .	*Nil*	*Rabi* crops in ear, and poppy in flower Prospects very favourable. Prices have risen slightly. Public health good.
Mozufferpore . .	. . .	Poppy prospects continue promising.
Sarun . . .	. . .	Prospects of poppy continue good. Weather favourable.
Chumparun . .	0·06	Prospects of *rabi* and poppy crops continue good. Prices stationary. Public health good.
Patna . .	. . .	Rainfall information not received. Prospects of *rabi* and poppy continue good; harvesting of *mussoor* and pea being pushed on. Public health good.
Gya	0·01	Prospects of *rabi* and poppy good, but some damage anticipated if westerly winds continue.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bengal—*contd.*		
Shahabad . . .	. . . .	Rain accompained by hail in some places injurious to poppy, prospects of which are not as good as they were, but with favourable dry weather average outturn expected.
Hazaribagh . .	*Nil*	*Rabi* and other cold-weather crops doing well and approaching maturity. Lancing of poppy going on; a fair outturn expected. General health good.
Cuttack . . .	*Nil*	Weather seasonable; mornings foggy. *Rabi* crops being gathered; *dalua* rice doing well. Prices of rice stationary. Public health good.
		General Remarks.—Slight rain fell generally in Behar and North Bengal. Prospects of *rabi* crops and *boro* rice continue generally favourable, but rain is wanted in parts of East Bengal; earlier *rabi* crops are being gathered with good results; pressing of sugarcane is progressing; poppy crop is promising; but in Shahabad this crop has suffered from rain and hail. Price of rice remains stationary. General health continues fair.
N.-W. Provinces and Oudh—(Feb. 24th)		
Benares (Feb. 23rd)	*Nil*	Weather clear and cold. Mornings somewhat cloudy of late. *Rabi* prospects continue excellent, though *arhar*, gram, and peas have been slightly damaged by frost during the week. Melon sowings completed and germinating well. Markets well stocked, but prices show rise in wheat, rice, and *bajra*. Health of people and condition of cattle good.
Gorakhpore („ 22nd)	*Nil*	Poppy and *rabi* crops in good condition. Weather favourable. Prices stationary. Health fair.
Fyzabad („ 23rd)	*Nil*	Season favourable. Both poppy and *rabi* crops appear healthy and promising. Fodder very dear. Health of people good; no cattle-disease.
Lucknow („ 22nd)	Very light rain on the 15th and 16th instant.	Wheat and gram nearly ripe; poppy in flower; peas being cut in some places, and sugarcane sown. Supplies sufficient. Prices steady. Scarcity of fodder continues. Health of people good, as well as the condition of cattle.
Rae Barelli („ „)	*Nil*	Weather sometimes cloudy. Prospects of crops favourable. Supplies ample. Prices rising. General health good.
Partabgarh („ „)	*Nil*	West winds. Clear weather. State of the crop is generally good; peas and *sarson* being cut and *sawan* being irrigated; poppy generally in flower, but crop unusually backward for this time of the season. Prospects continue good. Prices still rising. No illness among the people and cattle.
Allahabad („ 23rd)	*Nil*	Weather seasonable. Strong west winds commenced. Markets well stocked though prices show a rise. Crop prospects promising. Condition of men and cattle good.
Cawnpore („ 22nd)	*Nil*	Weather seasonable. Poppy flourishing. Prices stationary. Condition of people and cattle good.
Farakhabad („ 23rd)	*Nil*	Slight damage to crops from recent high winds and cold. Health continues good.
Sitapur („ „)	*Nil*	Gram and *arhar* have suffered a little from dry west wind, otherwise prospects are favourable; poppy crops in flower. Prices have a tendency to rise. Health good.
Bareilly („ „)	*Nil*	Harvest prospects excellent. Prices rising. Health of people and cattle good.
Banda („ „)	*Nil*	Sky clear. *Rabi* crops injured by frost and blight. Prices still rising. Considerable export of grain. Public health good; no cattle-disease.
Ballia („ 22nd)	*Nil*	Weather clear and seasonable. Crops satisfactory; peas being cut; poppy in flower. Markets well stocked. Health good; no cattle-disease.
Kumaon („ 23rd)	Slight showers	Weather unsettled. *Rabi* crops flourishing, but require sunshine. Prices rising. General heath good; cattle-disease continues.
Agra („ 22nd)	*Nil*	Weather cloudy off and on. Prices rising. Health good.
Jhansi („ „)	*Nil*	Weather fine with occasional clouds. Peas and *arhar* slightly damaged in Pargana Jhansi, otherwise prospects continue favourable. Cattle-disease is reported in a few villages of Jhansi pargana.
Meerut („ 23rd)	*Nil*	Weather cold; high west winds rather damaging to crops. Cane-pressing still continues. Prices stationary. Health good.
		General Remarks.—Weather seasonable. Crops in good condition. Prospects generally favourable. Prices tolerably steady but rising in some places. General health good.
Punjab—(Feb. 24th)		
Delhi . (Feb. 23rd)	*Nil*	Health fair. Prices fluctuating.
Hissar . . .	*Nil*	Health good. Prices falling. Prospects of current harvest flourishing.
Umballa . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest flourishing.
Jullunder . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Amritsar . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Sialkot . . .	Slight rain	Health good. Prices stationary.
Ferozepore . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Punjab—*contd*		
Lahore	*Nil*	Health good Prices stationary. Prospects of current harvest good
Rawalpindi	·60	Health good. Prices rising Prospects of current harvest average.
Shahpur	*Nil*	Prices almost stationary
Mooltan	*Nil*	Health good Prices rising Prospects of current harvest good
Dera Ismail Khan	*Nil*	Health good. Prices almost stationary. Prospects of current harvest good
Peshawar	1·0	Health good Prices almost stationary. Prospects of current harvest good
		General Remarks—Good rain has fallen in the Rawalpindi and Peshawar districts, slight rain in Sialkot, hailstorms have occurred in the Shahpur and Sialkot districts, but have not harmed the crops. Health good. Prices generally stationary, but rising in Multan and Rawalpindi Prospects of current harvest good, though blight in the Lahore district, and strong west winds in the Delhi and Hissar districts have somewhat damaged the crops In Shahpur losses among stock from starvation are reported.
Central Provinces—(Feb 24th)		
Nagpur	*Nil*	Weather clear and hot. *Rabi* being gathered. Fever and cattle-disease in places Prices steady
Jubbulpore	*Nil*	Wheat favourable, other crops slightly injured by rust. Health good. Prices rising
Saugor (Feb 23rd)	*Nil*	Hail in two tehsils. *Rabi* injured by frost. Prices slightly risen. Health fair
Seoni	*Nil*	Weather cloudy and close Prospects good on the whole Slight smallpox Prices steady.
Hoshangabad	*Nil*	Occasional clouds. Crops good in one tehsil and slightly damaged in three General health good. Prices lower.
Khandwa	*Nil*	Weather seasonable. *Rabi* harvest commenced. Health good. Prices steady
Raipur	*Nil*	Weather clear Days warm. Wheat and gram good; linseed injured Health good. Prices stationary
		General Remarks—Weather becoming hot. Prospects generally favourable although crops have been slightly damaged in places. Prices slightly higher in northern district
Assam—(Feb. 24th)		
Gauhati	. . . .	Weather seasonable Public health fair; cattle-disease reported from the interior of the district Gathering of mustard not yet finished Rain wanted for *aus* crop Land ploughing for *aus* in progress
Sylhet	. . . .	Winter crops and tea suffering from want of rain. Prospects otherwise good
Cachar	. . . .	Weather getting warm. Reaping of mustard crop finished, outturn is about ¼ below the average of last year. Two deaths from cholera reported from Hailakandi station Common rice 16 seers per rupee
Dibrugarh	·04	Weather seasonable. Gathering of mustard crop finished, sugarcane being pressed. Public health good
Mysore and Coorg—(Feb. 24th)		
Bangalore / Mysore	. . . .	Crops in good condition generally, but in some places of Kolar and Tumkur districts reported to be withering, harvesting of dry crops and sowing of paddy continues, prospects fair. Cattle-disease in parts Water and fodder diminishing in Kolar district and parts of Tumkur district Public health generally good, excepting in parts of Tumkur where smallpox prevails. No material change in prices.
Mercara	. . . .	Threshing of rice crop nearly completed. Prospects of season good. Smallpox and fever prevalent in parts.
Berar and Hyderabad—(Feb. 24th)		
Amraoti	. . . .	Weather warm Cutting of wheat and linseed in progress. Wheat 22 and *jowari* 26 seers per rupee
Akola	. . . .	Weather getting warm. *Kharif* harvesting over, *rabi* commenced
Hyderabad	. . . .	Standing crops prospering, harvesting of *rabi* crops commenced. General health of talukas fair. Prices—wheat 14¾, coarse rice 12½, white *juar* 21¾, yellow *juar* 22, and *tur* 15¾ seers per current sicca rupee.
Central India States—(Feb 24th)		
Indore	*Nil*	Weather warmer Health good Prices steady
Morar (Gwalior)	*Nil*	Health and prospects good Weather seasonable.
Sutna	16	Weather clear and seasonable Some damage to crops from blight, but prospects generally fair. Health good.
Neemuch	*Nil*	Weather hot. Fever and smallpox prevalent. Crops doing well.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Cent. India States —*contd.*		
Goona	·11 and slight hailstorm on 15th.	Weather very cold. Prices rising. Health good.
Agar	*Nil*	Health and opium prospects good.
Sehore	*Nil*	Weather clear. Crops and health good.
Nowgong	·70	Total rainfall 47·81. Weather cold, *Rabi* prospects fair. Health good.
Bhopawar (Manpur)	*Nil*	Weather getting hot. Linseed and opium crops slightly injured by cold. Health good. Prices steady.
Rajputana—(Feb. 24th)		
Abu (Feb 24th)	*Nil*	Health good. Weather getting warmer.
Sirohi („ 21st)	*Nil*	Little water in tank and wells. Health and crops good. Weather cold and cloudy.
Marwar („ 20th)	*Nil*	Tanks almost full. Smallpox abating. Cold intense. Prices stationary. Winds sharp and injurious to young *rabi*.
Kherwara („ 22nd)	*Nil*	Crop prospects and health fair. Pneumonia disappearing. Weather somewhat warmer and windy
Meywar („ „)	*Nil*	Tanks and wells low. Crops and health good. Prices stationary. Weather seasonable.
Harowti („ „)	*Nil*	Weather warmer. Smallpox in Tonk, otherwise health and prospects good.
Jhallawar („ 19th)	*Nil*	Weather continues very cold and windy, damaging opium and gram crops.
Kotah („ 20th)	*Nil*	Health good. Prices stationary. Weather cold and windy and harmful to ripening crops.
Ajmere („ 23rd)	*Nil*	Weather cloudy. Fever and smallpox still prevalent. Crops in some parts of the district injured by severe cold.
Jeypore („ „)	*Nil*	Prospects favourable. Prices steady. Health good.
Dholepore („ 20th)	*Nil*	Tanks and wells drying. Crops suffering from frost. Prices steady.
Kerowlee („ „)	*Nil*	Tanks and wells decreasing. Prices rising. Health good.
Bhurtpore („ 20th)	*Nil*	Tanks and wells full. *Rabi* prospects favourable. Health good. Prices steady.
Ulwur („ 23rd)	*Nil*	Health and crop prospects good.
Bikanir („ 20th)	Slight rain on the 13th in the districts of Bahaderan and Churu.	Fever and smallpox in Rattangarh; pneumonia in Churu; otherwise health good, Prices stationary. Weather colder.
Nepal—(Feb. 19th)		
Katmandu (Feb. 18th)	·10 Slight hailstorm on 17th instant.	

C. J. LYALL,

Offg. Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 8, Hastings Street, Calcutta.*

The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, MONDAY, MARCH 1, 1886.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

Calcutta, the 1st March 1886.

No. 334.

The Hon'ble Lieutenant-General Thomas Fourness Wilson, C.B., C.I.E., an Ordinary Member of the Council of the Governor-General, died at Barrackpore on the 28th February 1886.

The President in Council with the deepest regret notifies to the Community this mournful event, which is all the more melancholy as occurring at a time when General Wilson was looking forward to an early return to his native land, at the close of a long and distinguished Indian career.

The late Lieutenant-General Wilson will be buried this afternoon with military honours at Barrackpore, and a special train will leave the Sealdah Railway Station at 3-45 P.M. (Calcutta time) for the accommodation of gentlemen desirous of attending the funeral.

The President in Council has directed that the flag of Fort William be lowered to half-mast high during the whole of this day, and that fifteen minute guns be fired at the time of the funeral from the ramparts of Fort William.

By order of the President in Council,

F. C. DAUKES,

For *Secretary to the Government of India.*

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The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, WEDNESDAY, MARCH 3, 1886.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 3rd March 1886.

With reference to the Notification dated the 26th February 1886, it is hereby notified that His Excellency the Viceroy and Governor-General will arrive in Calcutta on Monday, the 8th March 1886, at 5-30 P.M., instead of 4-30 P.M.

By Command,

F. ROWAN HAMILTON, *Major,*

for *Military Secretary to the Viceroy.*

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The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, THURSDAY, MARCH 4, 1886.

HOME DEPARTMENT.

NOTIFICATION.—ESTABLISHMENTS.

Calcutta, the 4th March 1886.

No 356.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor-General of India by the death, on the 28th February 1886, of the Honourable Lieutenant-General Thomas Fourness Wilson, C.B., C.I.E., and the Honourable Major-General Thomas Elliott Hughes, R.A., who was acting temporarily as an Ordinary Member of the said Council, having been appointed by Her Majesty the Queen, Empress of India, an Ordinary Member of the said Council in the room and place of Lieutenant-General Wilson on his vacating the said office, it is hereby notified that the Honourable Major-General T. E. Hughes, R.A., assumed the permanent office of an Ordinary Member of the said Council on the 1st March 1886.

A. MACKENZIE,
Secretary to the Government of India.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 10.] CALCUTTA, SATURDAY, MARCH 6, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

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A. MACKENZIE,

Secretary to the Government of India.

The 5th March 1886.

No. 71.—Mr. A Mackenzie, C.S., Secretary to the Government of India in the Home Department, has obtained furlough for one year with effect from the 12th March 1886, or any subsequent date on which he may avail himself of it, together with subsidiary leave from the forenoon of the 8th March 1886.

F. C. DAUKES,

Under-Secretary to the Government of India.

No. 73.—Mr. A. P. MacDonnell, C S., Secretary to the Government of Bengal, is appointed to officiate as Secretary to the Government of India in the Home Department, during the absence on furlough of Mr. A. Mackenzie, C.S., or until further orders.

No. 74.—Mr. H. F. J. Kean is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st March 1886, or such other date on which he may sail from India.

MEDICAL.

The 3rd March 1886.

No. 86.—The services of Brigade-Surgeon C. J. J. Jackson, M D., are placed temporarily at the disposal of the Military Department.

JUDICIAL.

The 27th February 1886.

No. 326.—The Honourable the Chief Justice has granted Mr. C. A. Wilkins, Registrar of the High Court of Judicature at Fort William in Bengal, leave on medical certificate for eight months, with effect from the 2nd April next, or from any subsequent date on which he may avail himself of it, together with the necessary subsidiary leave.

The 5th March 1886.

No. 339.—The Honourable J. P. Grant, C.S., took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 2nd instant.

A. MACKENZIE,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 4th March, 1886.

No. 413 *G.*—Captain F. deLœssöe, Translator to the Government of India in the Foreign Department, is granted privilege leave for three months, with effect from the date on which he ceases to be employed with the Afghan Boundary Commission.

INTERNAL.

No. 671 *I.*—The following promotions are made in the Berar Commission, with effect from the date of deputation as Special Commissioner for the demarcation of the Dhang Frontier of Lieutenant-Colonel R. Bullock, Deputy Commissioner of the 3rd Class in the Hyderabad Assigned Districts, and until further orders :—

Mr. H. B. Knowlys, Assistant Commissioner of the 1st Class, and Officiating Deputy Commissioner of the 3rd Class, to be a Deputy Commissioner of the 3rd Class, sub. *pro tem.*

Lieutenant-Colonel H. deP. Rennick, Assistant Commissioner of the 2nd Class, and Officiating Assistant Commissioner of the 1st Class, to officiate as a Deputy Commissioner of the 3rd Class.

Mr. A. Elliott, Assistant Commissioner of the 2nd Class, and Officiating Assistant Commissioner of the 1st Class, to be an Assistant Commissioner of the 1st Class, sub. *pro tem.*

Mr. R. D. Hare, Assistant Commissioner of the 3rd Class, and Officiating Assistant Commissioner of the 2nd Class, to officiate as an Assistant Commissioner of the 1st Class.

Mr. C. A. W. Davies, Assistant Commissioner of the 3rd Class, and Officiating Assistant Commissioner of the 2nd Class, to be an Assistant Commissioner of the 2nd Class sub. *pro tem.*

Mahomed Yasin Khan, Assistant Commissioner of the 3rd Class, to officiate as an Assistant Commissioner of the 2nd Class.

The 5th March, 1886.

No. 682*I.*—The President in Council has learnt with great satisfaction that the Regent of Kolhapur in Council has resolved to abolish, from the 6th June, 1886, all State imposts upon trade in the territories of Kolhapur and the jaghirs under the administration of the Regency.

W. J. CUNINGHAM,
for *Secretary to the Government of India.*

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 4th March 1886.

No. 1049.—Mr. L. E. Pritchard, Probationer in Class VII of the Enrolled List of the Financial Department, having been transferred to the office of the Comptroller, Central Provinces, joined that office, before noon, on the 24th February 1886.

The 5th March 1886.

No. 1089.—Mr. H. G. H. Keene, having returned from leave on medical certificate and having been posted as Assistant Accountant General, Bombay, assumed charge of that appointment, before noon, on the 23rd February 1886.

CODES.

The 4th March 1886.

No. 1026.

CIVIL PENSION CODE.

Page 19.

Section 31.

Substitute the following for this section as amended by addendum No. 106 :—

31. Payment of these annuities and gratuities may be taken at the Home Treasury in sterling money, or in India in Government Rupees, at the following rate :—

If the annuitant was a member of the Bengal Civil Service,—10¾ Government rupees for each pound sterling.

If the annuitant was a member of the Madras or Bombay Civil service,—10·65 Government rupees for each pound sterling.

Provided that any annuitant who is a permanent resident in India, may, if he wishes to draw his annuity in that country, exercise the option of receiving it at the rate of exchange annually fixed for the adjustment of transactions between the British and Indian Exchequers.

Transfer from the Home Treasury to an Indian Treasury and *vice versâ*, is permitted twice only.

[NOTE.—The reasons for the difference in the rates of exchange are to be found in the history of the Annuity Funds. The rates of exchange differ considerably in the various Service Funds.]

EPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 5th March 1886.

No. 1042.—THE Honourable the President in Council has been pleased to make the following rules under section 38, Act II. of 1886, an Act for imposing a tax on income derived from sources other than agriculture:—

1. Contributions, whether compulsory or voluntary, made to Provident Funds by Railway servants to whom clause (*g*) of section 5, Act II. of 1886 does not apply, shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

2. The Provident Fund of a Railway Provident Institution constituted under rules approved by the Governor General in Council shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

SEPARATE REVENUE.

STAMPS

NON-JUDICIAL.

EXEMPTIONS AND REDUCTIONS, &c.

The 5th March 1886.

No. 1044.—IN exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Honourable the President in Council is pleased to reduce to a fixed duty of one rupee the stamp-duty payable under the said Act on any re-insurance effected by an Insurance Company, which has granted a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

SEPARATE REVENUE.

STAMPS.

The 5th March 1886.

No. 1046.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read the following—

No. 1250, dated 6th April 1885.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Department,
To—The Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE.

Letter from Board of Revenue, No. 83 B., dated 8th February 1884, and enclosures.
Government letter to Board, No. 1289, dated 2nd April 1884.
Letter from Board, No. 638½ B, dated 20th September 1884, and enclosures.

I am directed to submit, for the information of the Government of India, and for such action as may be necessary, the papers noted in the margin, which relate to the duties leviable under the Indian Stamp Act I. of 1879 upon policies of insurance.

2. In the latter part of 1883, a memorial was presented to the Board of Revenue, Lower Provinces, by a number of Calcutta firms engaged in insurance business, in which it was represented that the provisions of the Stamp Act relating to policies of insurance had operated in practice in a manner not anticipated by the Legislature, and it was prayed that the law might be amended accordingly. The points regarding which exception was taken were two. In the first place, it was represented that the existing law takes no account of the duration of policies of insurance, the duty leviable being calculated with regard to the amount of the policy only, and being the same whether the policy runs for a year or for a few days only. Thus, in the case of an insurance for one year for a lakh of rupees on (say) piece-goods, the premium payable would be R250, and the stamp duty R37-8. If the insurance were for one month only, the premium would be only R62-8, but the stamp duty would still be R37-8. Since, therefore, a policy which runs for a short period is manifestly less valuable than one which runs for a longer term, it was inequitable (the memorialists urged) to tax them both at the same rate. In the second place, it was pointed out that the law makes no distinction between original insurances and re-insurances. It is the custom of the business to distribute all large risks among two or more offices. "The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk of, say, one lakh against fire, the stamp duty of R37-8 would of necessity be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid." This result, it was thought, was not foreseen or intended by the Legislature. The memorializing firms therefore prayed that the Government of India might be moved to assimilate the Indian Stamp law with the existing English law, "by fixing one uniform duty on all insurances and re-insurances (other than life and marine insurances)."

3. In forwarding the memorial to Government, the Board of Revenue observed that the subject was one which should receive full and careful consideration when any revision of the Indian Stamp Act took place. "The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a reconsideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty, would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances."

4. It appeared to the Lieutenant-Governor that more detailed information than that supplied by the Board was required on the points raised in the memorial before the case could properly be laid before the Government of India, and he accordingly caused the Board to be addressed in my letter No. 1229, dated the 2nd April 1884. It was suggested that, as Insurance Companies in fixing the amount of the premium payable on a policy take the duration of the insurance into account, one element of inequality, of which the memorialists had complained, might be removed if the stamp duty were made proportionate, not to the amount of the policy, but to the amount of the premium. With regard to re-insurances, it was stated that in the Lieutenant-Governor's opinion, there was same show of reason in the contention of the memorialists that it was inequitable, when duty had once been paid on an original insurance, to impose it afresh whenever a re-insurance was effected, but that Sir Rivers Thompson desired to be more fully informed of the existing practice in this respect. The attention of the Board was at the same time directed to the point whether some duty should not properly be levied on the renewal of a policy of insurance, the original term of which had expired. It has not hitherto been the practice to levy any duty on renewals, but it seemed open to question whether this exemption was justifiable and should be maintained.

5. The Board of Revenue have now submitted their report upon all the questions alluded to above, and it forms, with its annexures, one of the enclosures of this letter. They have caused the whole question to be very carefully investigated by the Collector of Calcutta, who has placed himself in communication with the principal Insurance Companies in Calcutta, and whose report contains a mass of interesting and reliable information on the subject. It will be seen that the Board are of opinion that no modification is required in those provisions of the law which relate to the stamp duty on life and marine insurances. There are, it is true, some passages in the memorial (such for instance as paragraph 9) which appear to indicate dissatisfaction with the duty leviable on marine insurances; but the specific request with which the memorial culminates, and which it is stated will meet the justice of the case, expressly excludes life and marine insurances; and in view of the facts now stated by the Board, the Lieutenant-Governor is of opinion that no occasion has arisen to consider the question of the stamp duty on other than policies of insurance against fire. With regard to this class of insurances, the questions for consideration are two. The first of these relates to the duty on re-insurances; the second deals with the advisability of making the duty proportionate to the duration of the insurance, together with the allied question of the levy of duty on renewals.

6. The nature of the transactions which are known as re-insurances has been fully described in the memorial and in the report of the Collector of Calcutta. They are the instruments by which one Insurance Company having accepted a large risk is enabled to distribute a portion of it among other Companies. It is manifest that transactions of this kind stand on quite a different footing from insurances proper, such as are effected between the general public and the Insurance Companies, and it is clear that the effect of the present practice is that all insurances for large sums pay double duty on the portions re-insured, *i.e.*, on the greater part of their total amounts. This result, it seems to the Lieutenant-Governor, was not contemplated by the legislature, which was probably not fully informed of the custom prevailing in the business, and it seems to Sir Rivers Thompson to constitute a legitimate grievance which the memorialists may reasonably claim to have removed. Mr. Sterndale has suggested that "the first insurance and the re-insurance are in their characters analogous to the class of instruments referred to in section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of ₹1, instead of the duty (if any) prescribed for it in that schedule." Mr. Sterndale accordingly proposes that each re-insurance should be held to be part of the original transaction, and as such be liable to a duty of ₹1 only, irrespective of the amount. The Board of Revenue apparently concur in this view, and they recommend the adoption of a uniform duty of ₹1 on all re-insurances, whatever the amount involved. It appears to the Lieutenant-Governor, however, that policies of re-insurance are not the class of instrument contemplated by section 6. It cannot fairly be said that they are "required to complete a transaction," for the original transaction, *viz.*, the insurance effected by the assured with the primary company, is complete in itself, so far as the contracting parties are concerned; and any re-insurances which may subsequently be effected by the primary company for its own protection are strictly independent of, although arising out of, the original transaction. Sir Rivers Thompson has, therefore, no doubt that, as the law now stands, policies of re-insurances cannot claim to be chargeable with a duty of ₹1 only under section 6 of the Act. At the same time, however, as already stated, the effect of the custom is to enhance the stamp duty chargeable upon all insurances of large amount by from 25 per cent. to 80 per cent., and the Lieutenant-Governor has no doubt that the duty directly imposed by the Act being already sufficiently heavy, this is felt to be oppressive, and that the result is not in accordance with the real intention of the legislature. On these grounds Sir Rivers Thompson desires to support the proposal made by the Board, and he would recommend that the duty on policies of

re-insurances should be declared to be subject to a maximum of R1. It appears to be within the competence of the Governor General in Council to effect this change without legislation by an order published in the *Calcutta Gazette* under section 8 of the Act.

7. Turning now to the second of the two questions indicated above, *viz.*, whether it is advisable to take the operation of an insurance into account in calculating the amount of stamp duty, I am to observe that there appear to be insuperable practical objections to the suggestion that the duty should be made proportionate to the amount of the premium, instead of to the sum insured. For, although the duration of the insurance is a factor in the determination of the premium, it is only one out of several factors. Were the stamp duty made proportionate to the premium, it would vary not only according to the amount of the sum insured and to the duration of the insurance which is reasonable, but also according to the degree of risk. Degrees of risk vary to such an extent that, other things being equal, the premium payable on the highest degrees is 10 or 12 times that payable on the lowest degrees. If, therefore, the stamp duty were made proportionate to the premium, it would fluctuate in the same manner, and would press with greater severity on the highly rated risks, which already pay heavier premia and are least able to bear it. No uniform percentage could fail, in the Lieutenant-Governor's opinion, to be either too high for high risks, or too low for low risks. This plan therefore falls to the ground.

8. In lieu of it the Board have made the following recommendations, *viz.*, (1) that the duty should be fixed according to a graduated scale dependent on the amount of the policy; (2) that the duty on insurances running for periods of less than one year should be reduced in certain specified proportions corresponding to the custom of the insurance business in respect of premia; and (3) that duty on a reduced scale should be charged on all renewals. Now, it is evident that the object desired by the memorialists would be attained by the adoption of the second of these suggestions. If it be assumed that the stamp duties prescribed by the Act are intended to be leviable on policies which run for one year, the Board recommend that the duty on a policy for one month should be one-fourth of this rate, the duty on a policy for three months should be half, and that on a policy for six months three-fourths of the full rate. These proportions correspond, with the omission of some intermediate rates, with the proportionate premia charged by Insurance Companies on policies for periods of less than one year, and the Lieutenant-Governor considers that if this scheme were adopted (together with a suitable arrangement for the stamp duty on renewals, to which reference is made hereafter), the particular ground of complaint put forward in the first part of the memorial would be completely removed. It is true that they have proposed the discontinuance of the *ad valorem* principle, and the substitution of a uniform rate of duty on all fire insurances, whatever their amounts. This proposal, however, is not one which can, in the Lieutenant-Governor's opinion, be entertained. It is manifest that a uniform duty would be impracticable, unless it were fixed at so low a figure as virtually to exempt this class of insurance altogether. Reason to doubt exist for the course in the United Kingdom, where the duty on fire insurances has been fixed at one penny; but the Lieutenant-Governor does not consider that sufficient grounds have been shown for so radical a change in this country. The course recommended above would remove the anomaly complained of by the Insurance Companies, and it does not seem necessary either to have recourse to a uniform rate of duty, or to the graduated scale suggested by the Board. The object indeed with which the Board have proposed this scale appears to be altogether apart from the questions raised in the memorial. It has been drawn up with the intention of relieving large insurances at the expense of smaller ones, the balance of advantage turning at R33,000. There are, no doubt, some reasons which should lead the Government to view favourably a reduction in the duty payable by large insurances, and it is in particular desirable to arrest the tendency which has began to be apparent, on the part of large insurers, to place their insurances abroad. This question, however, has not been directly raised by the parties interested, and the Lieutenant-Governor, as at present advised, is not disposed to recommend the adoption of a graduated scale of duty in lieu of the present *ad valorem* system. In any case the rates of duty proposed by the Board for the smaller insurances seem decidedly too heavy, and would probably tend to discourage insurance by native traders.

9. The question of levying a stamp duty on renewals of insurances arises immediately out of the proposal to reduce the rates for policies which run for less than one year. If an insurer can take out a policy for one month on payment of one-fourth the duty for a year, he clearly cannot be allowed to renew his policy at the expiry of the month without payment of some additional duty. The proposals made by the Board of Revenue do not seem to consider this aspect of the case sufficiently. They have suggested the introduction of a graduated scale of fees for renewals, calculated at rates considerably below those proposed for original insurances, and it is apparently intended that the renewal fee should be the same, whatever might be the period for which the renewal was effected. Under this arrangement, it would be possible for an insurer to take out a policy on (say) R1,00,000 for one month, paying R5 as stamp duty. At the end of that period, he would be able to renew his policy for one year more on payment of R1. He would thus pay only R6 in all for a policy to run for 13 months, while if he had taken out a twelve-months' policy in the first instance he would have had to pay R20.

10. It seems to the Lieutenant-Governor that any attempt to impose an appreciable stamp duty on renewals would have a serious tendency to drive insurance business out of the country. It is true that fire insurances are strictly terminable contracts, and that theoretically each renewal is virtually a fresh transaction. But it is, in Sir Rivers Thompson's opinion, inexpedient to ignore the long-established custom of the business, and impose a heavy duty which cannot fail to be regarded as new. The correct principle to adopt seems to be the converse of that which has been followed in the proposals made for the proportionate reduction of the duty on policies for fractional periods. In the latter connection it has been assumed that the rates of duty fixed by the Act are the amounts to be paid on policies which run for an entire

year or any longer period, and certain reductions have been recommended on these rates in respect of policies for shorter periods. Similarly, in the present case, the Lieutenant-Governor considers it equitable that an insurer, who takes out a policy for any period of less than one year should be able to renew it for any further period up to one year in all, on payment of the prescribed fractional duty, and that, after his policy shall have run for one entire year, any further renewal should be exempt from duty. Thus, if he took out a policy for six months in the first instance, he would pay three-fourths of the full duty. If he then renewed his policy for six months more, he would again pay three-fourths of the full duty, and if he wished to effect any further renewal he could do so without payment of duty. It appears to the Lieutenant-Governor that this arrangement, while causing the minimum of modification in the existing law, would involve no hardship or inconvenience to the insuring public, and would be the natural complement of the previous proposal to reduce the duty on short-term policies.

11. The proposals which the Lieutenant-Governor desires to recommend for the consideration of the Government of India may be summed up thus :—

(1) The stamp duty on re-insurances should be subject to a maximum of R1, whatever the amount of the policy.

(2) The stamp duty upon a policy for —

One month or less	should be	$\frac{1}{4}$
Not more than three months, but more than one month	"	$\frac{1}{2}$
Not more than six months, but more than three months	"	$\frac{3}{4}$

of the duty for a year.

(3) The stamp duty on renewals should be the same as that on original insurances, provided that when the period of an original insurance, together with any subsequent renewals, shall exceed one year, no stamp duty shall be payable in respect of the excess.

The first of these, the Lieutenant-Governor thinks, can, if approved, be carried into effect by an order of the Governor General in Council published in the *Calcutta Gazette*. The other two would seem to require legislation, and might receive consideration when the amendment of the Indian Stamp Act is projected The suggestion of the Board of Revenue that, in view of the special nature of the subject, the proposals should be ventilated by publication before any final action is taken, will, no doubt, commend itself to the Government of India.

No. 83B., dated 8th February 1884.

From—C. E. BUCKLAND, Esq., Offg. Secretary to the Board of Revenue, L.P.,

To—The Secretary to the Government of Bengal, Financial Department.

I am directed by the Board of Revenue to submit, for the consideration of Government the accompanying memorial presented by the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than life and marine insurances.

2. Upon receipt of the memorial, the Board forwarded it to the Commissioner of the Presidency Division for a report by the Collector of Calcutta. A copy of the Commissioner's reply* and of the Collector's report, with its enclosures in original, are herewith submitted for the information of Government. It appears to the Board that the subject is one which should receive full and careful consideration when any revision of the Indian Stamp Act takes place. The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a re-consideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty, would alter the law so as to allow the duration of risk in policies, other than life assurances, to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances.

* Letter No. 199R.S., dated 12th December 1883, from the Commissioner of the Presidency Division, and enclosures (Insurance Companies' letters received with Commissioner's No. 234R.S., dated 28th January 1884, in original.)

To the Hon'ble the Board of Revenue, Calcutta.

The memorial of the undersigned Insurance Offices carrying on business in Calcutta.

SHEWETH,—That your memorialists consider the Indian Stamp Act I. of 1879 affects them in a manner not really contemplated by the Legislature, and they believe that a representation through your Honourable Board to the Supreme Government will lead to a fair modification of the provisions in that enactment of which they complain.

2. The principle of the Act in imposing *ad valorem* duties on insurances calculated upon the amounts insured is opposed to the principle of the law in England on the subject.

3. Under the Act of Parliament 33 and 34 Victoria, C. 97 (the English Stamp Act of 1870), the only policies on which stamp duty is levied by a sum proportionate to the amount assured are in the case of Life Insurances (other than what are known as Accident Policies) and Marine Policies.

4. To those practically acquainted with the business of insurance many reasons exist for the distinction which is thus drawn. The contract in the case of Life Assurance is expected to extend over long periods of time; it is effected generally but once in a lifetime by each assured. In the case of other policies, the period over which the risk extends, as a rule, is very limited; but where Fire and Marine Insurances on goods are concerned, the subject of insurance is often changing hands, and the inducement to insurance is constantly ceasing or varying.

5. Illustrations derived from the operation of the duties on insurance transactions, according to the ordinary course of business, will serve to exhibit the unequal incidence of the duty :—

Take as an instance the working of the Indian Act. On an insurance against fire for one year for a lakh of rupees, a premium of R250 would be received, the stamp duty being R37-8.

On an insurance for the same sum for a month, the premium would be R62-8, and the same duty would be payable.

On an insurance for life for the same sum at the age of 30 (usually accepted as the average of Life Assurance risks), the annual premium would be about R3,500, the duty still being R37-8.

6. It will be seen that the duty, if assumed to be fair in respect of the Life Assurance premium, is out of all proportion to the Fire Insurance premium, and that, in the case of monthly insurances, the Government tax absorbs 37-62nds of the premium which is designed to cover the risk and expenses of the insuring offices and to provide a source of profit to the shareholders.

7. The vast majority of fire risks relate to merchandise whilst in transit or in warehouses, preparatory to sale or to manufacture for purposes of sale.

8. To impose duties on such shifting and terminable contracts equal to those on permanent contracts, and thereby, in some instances, to absorb more than 50 per cent. of the actual premium received, was an injustice that must have struck the well-informed Houses of Parliament (comprising, as they do, many Insurance Directors and experienced business men), and accordingly they resorted to the plan of subjecting all insurances covering Accidents and Fire risks to an uniform duty of one penny on each policy, and restricted the *ad valorem* duty to policies on Life and Marine risks.

9. On Marine policies under the 30 Victoria, C. 23, is imposed a stamp duty of three pence or six pence per cent., according to the duration of the risks, and if this principle of duration of the risk was applied in India, and a duty fixed with reference to the period of time covered, instead of its being simply calculated on the amount assured, the relief would be an important one, though less acceptable than the wider amendment hereinafter pressed for.

10. Not only is the incidence of the stamp duty open to the foregoing and similar objections, but the duty itself is positively oppressive when considered in connection with re-insurances.

According to the practice of business, a large risk is divided between two or more offices. The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk, say, of one lakh against fire, the stamp duty of R37-8 would, of necessity, be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid, and the consequence is that duties fixed at an exceptional and oppressive rate become doubly oppressive through a course of business which is universally adopted from motives of prudence, and which tends to add to the commercial value of insurance policies.

11. Your memorialists conceive that the Indian Legislature, not possessed of practical knowledge of the business of insurance, did not foresee any such consequences as have been pointed out. They are confirmed in this view from the circumstance that, in the case of purchase and sale (all the incidents of which would be familiar to Honourable Members) the Legislature dealt with a perfectly analogous case on a totally different basis.

12. By section 28, clauses (*c*), (*d*), and (*e*) of the Indian Stamp Act (following section 74, clauses 3, 4, and 5 of the English Stamp Act of 1870), a sub-purchaser can obtain a conveyance from the original seller on payment of a single stamp duty, though the subject of sale may wholly or partially have passed from the original purchaser to a sub-purchaser, and through several different hands. The principle thus recognised is that the duty shall run on the amount involved in the transaction in the form assumed on completion of the documents upon which it rests, that is, when the seller actually conveys to the purchaser or sub-purchaser, one duty is calculated on the ultimate price agreed on, and if the original purchaser retains part of his purchase, he pays duty only on the part which he retains.

13. It seems to your memorialists that identically the same principle is involved in every re-insurance.

The first office stands as purchaser : the re-insuring offices as sub-purchasers. If their transaction was treated as a real sale, or sub-sale, one duty would cover all subsidiary transactions ; but because, instead of being a sale, the transaction is an insurance and re-insurance, the Legislature, as the law stands, exacts double duty. It compels full duty on the first insurance and full duty on the re-insurance, whereas upon the Government principle in the case of sale and sub-sale only one duty would be payable ; and there is no sufficient reason apparent to your memorialists for this difference in dealing with exactly analogous cases.

Your memorialists respectfully submit that an assimilation of the Indian Stamp law with the existing English law, by fixing one uniform duty on all insurances and re-insurances (other than Life and Marine Insurances in the ordinary sense) would meet the justice of the case, and they pray for an amendment of the law accordingly.

A. B. SHEKLETON,
Agent, London and Lancashire Fire Insurance Co. and others.

No. 199 R.S., dated 12th December 1883.
From—A. SMITH, Esq., Offg. Commissioner of the Presidency Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your No. 457B. of the 18th August last, I have the honour to enclose a copy of a report, No. 408—D.8 of the 30th November, from the Collector of Calcutta.

2. I think that the principle of charging the stamp duty according to the amount of the insurance should be retained, but I think that it would be equitable to take also into consideration the duration of the risk.

3. The parallel which the petitioners draw between sub-insurance and the case of sub-purchase they refer to is not complete. In the cases of sub-purchase there has been no conveyance to the original purchaser, and the transaction has so far not been complete. The original vendor getting his purchase-money can take no exception to the sub-sale. It appears to me, however, that persons insuring their property would hardly be content to pass on the risk past the Insurance Company to the sub-insurer, and that, if the Insurance Company under-insures to protect itself, the deed should be separately stamped. It would perhaps, however, be equitable to allow some consideration in respect of the stamp on such under-insurances.

No. 408—D.S, dated the 30th November 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—The Commissioner of the Presidency Division.

I have the honour to acknowledge the receipt of your office memorandum No. 59 R.S., dated the 21st August last, annexing a memorial of certain Insurance offices in Calcutta to the Board of Revenue, praying for an amendment of Act I. of 1879 by fixing a uniform duty on all insurances and re-insurances other than Life and Marine Insurances.

2. To make this report complete in itself, I would, before entering into the merits of the representation, review the Indian stamp laws relating to policies of insurance from the year 1860, when the general stamp law first came into operation, to the present date.

(a) *Act XXXVI. of 1860*, Article 43, Schedule A, provided for a stamp duty of eight annas for every sum of R1,000 or part thereof on *Life Policies*, and article 41 imposed a similar duty on *Marine Policies*.

(b) *Act X. of 1862* (which repealed Act XXXVI. of 1860), made the following provisions in regard to Policies. Article 55 of Schedule A. imposed a duty of eight annas for every thousand rupees or fractional part thereof for *Life* and *Fire Policies*, while the next article provided for a like duty on *Marine Policies*.

(c) *Act XVIII. of 1869*, which was an amendment of Act X. of 1862, made some substantial alterations. Under clause 23, section 3, *Life Policies* were excluded altogether from the operations of the Act, while all other Policies (Fire, Marine, Accident, &c.,) were brought within its scope. The stamp duty (*vide* Article 3 of Schedule I) was reduced from eight annas to four annas for an insurance of thousand rupees or part thereof.

(d) *Act I. of 1879* brings within its scope all kinds of Policies, including Life Policies (*vide* clause 15, section 3), and makes the following provisions as to the rate of duty. For Sea Insurance four annas for R1,000 or part thereof, and for every other Policy six annas for R1,000 or part thereof, and the reasons for the change have been clearly stated in paragraph 42 of the report of a Select Committee (published in the *Gazette of India* of the 7th September 1878), which for facility of reference is transcribed below :—

"Policies of Insurance have been divided into two classes—(1) Marine Policies, and (2) all other Policies, including Life Policies. For the first it is proposed to maintain the rates prescribed by the existing law. In the present days of quick communications, Marine Policies have a very short currency, in most cases not exceeding three months, and the number of Policies of this class issued is much greater than formerly. There is consequently, in the opinion of the Committee, no good ground for reverting, as the original Bill would have done, to higher rates of duty which were charged previous to 1869. As regards Life and other kinds of Insurances, the case is different, and some increase seems permissible. The rates we propose for them are medium rates, 25 per cent. below the rates laid down in the former Bills, and 50 per cent. in excess of the rates charged on Policies of Insurances generally under the existing law."

3. It will be seen from the foregoing that eight annas was the stamp duty on Marine Policies from 1860 to 1869, while now it is only half the amount. As regards Life Policies, the rate of stamp duty was eight annas per R1,000 from 1860 to 1869, when it was exempted altogether. From 1879 the rate has been fixed at six annas per thousand, and to this the memorialists do not take exception.

4. What the memorialists specially object to is the *ad valorem* duty at six annas per thousand or part thereof on Fire and other Policies as well as on their *re-insurances*. The duty on Fire Insurance was first imposed by Act X. of 1862 at eight annas per thousand. Act XVIII. of 1869, while reducing to four annas the duty on Fire Policies, brought within its operation insurances against liabilities, &c., arising from unknown or contingent events (Life excluded). Under the present Act a uniform *ad valorem* duty is charged on all these Policies, being 50 per cent. in excess of the former rate, so far as insurances on Fire and other Accidents are concerned. As, however, the duty on Policies of Insurance is under clause 6, section 29 of Act I. of 1879, payable not by the insurer, but by the insured, the increase in duty on original Policies does not in any way affect the memorialists.

5. As regards re-insurances, the memorialists consider that the principle involved in re-insurance of Policies is identically the same as that laid down in clauses (c), (d), and (e) of section 28 of the Indian Stamp Act, and clauses (3), (4), and (5), section 74, Vic. 33 and 34, C. 97 (English Stamp law). The provisions of the above clauses are only applicable in case

of a conveyance where the property is transferred to a sub-purchaser. The English Stamp law is silent as to the chargeability or otherwise of re-insurances to stamp duty, and so is the Indian Stamp law; consequently, for purposes of stamp duty, the re-insurances are treated as original Policies.

6. With a view to ascertain as to how the present rate of stamp duty operates on the different kinds of insurances, I issued on the 20th September last a circular letter to one and all of the memorialists, requesting to be furnished with certain information in connection with their representation, but only fourteen firms have up to date responded to the circular Of these, six offices had no re-insurances at all in 1882. In the absence of sufficient statistics, I am not in a position to say to what extent the law, as it now stands, is felt with peculiar hardship. The fourteen letters of the Insurance Company above alluded to are submitted in original, and the memorial is returned herewith.

No. 234 R.S., dated 28th January 1884.

From—A. SMITH, Esq., Officiating Commissioner of the Presidency Division,

To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your demi-official letter of the 23rd instant, I have the honour to forward herewith the 14 letters of the Insurance Companies alluded to in the concluding sentence of Mr. Goodricke's letter No. 408—D.S, dated the 30th November last.

Dated the 30th November 1883.

From—The Secretary to the Queen Insurance Company,

To—The Collector of Calcutta.

Enclosed I beg to return your letter No. 264, dated 20th September last, with answers to the queries therein duly entered.

No. 264, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—The Secretary to the Queen Insurance Company.

With reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

From 1st November 1882 to 31st October 1884.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R a. p.	R			R a. p.	R a. p.	R a. p.	R a. p.
Marine	...	...	...	...	...	...	...	...	..	...
Fire	311	114	65,77,818 14 3	18,06,166	10 days	1 year	85,846 5 10	25,061 13 1	2,472 2 0	680 8 0
Life	12	...	97,000 0 0	...	17 years	whole life	3,997 4 4	...	36 6 0	...
Other policies	..	...	...	...	...	...	..	...	...	...

Dated 7th November 1883.

From—MESSRS. GLADSTONE WYLLIE & Co.,

To—The Collector of Calcutta.

We have the honour to return herewith your memorandum No. 268 of the 24th September last, duly filled up as requested.

No. 268, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—MESSRS. GLADSTONE WYLLIE & Co.

With reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request

that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R a. p.	R a. p.			R a. p.	R a. p.	R a. p.	R a. p.
Marine . .	2,154	48	1,17,22,327 11 0	11,61,336 8 4	...	...	96,144 12 9	7,914 9 9	3,096 8 0	294 12 0
Fire . .	90	13	24,22,400 0 0	1,99,000 0 0	27 days	137 days	23,873 6 8	1,417 15 9	908 10 0	71 14 0
Life . .	.	.	... ..	.....	...	...	...	...	...	. .
Other policies .	..	...	.....	.....	...	...	...	...	...	...

Dated 12th November 1883.

From—MESSRS. JARDINE SKINNER & Co., Agents, Marine, Fire, and Life Insurance Offices,
To—The Collector of Calcutta.

Referring to your letter No. 275 of 20th September last, we now hand you the particulars asked for.

Return of Marine, Fire, and Life Insurance Offices made to the Collector of Stamps.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original insurances.	Amount of stamp duty paid on policies for re-insurances.
			R	R			R a. p.	R a. p.	R a. p.	R a. p.
Marine . .	1,437	31	2,05,07,622	16,98,625	4 days	40—100 days	1,21,759 4 3	6,136 14 1	5,246 12 0	450 12 0
				For respective voyage. Tea policies for season.						
Fire . .	36	1	12,33,750	25,000	38 days	12 months	5,553 9 3	108 4 0	463 14 0	9 6 0
Life . .	...		...	...	...	...	...	...	...	
Other insurances . .	...	...	...	...	..	...	...	...	...	...

Dated 1st October 1883.

From—MESSRS. MACNEILL & Co., Agents, City of London Fire Insurance Company, Limited,
To—The Collector of Calcutta.

In reply to your No. 276, dated 20th September, we beg to append the particulars requested for as regards fire insurance from 1st August 1882 to 31st July 1883.

We have no Life Insurance Company, and have but lately started a Marine Agency.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R	R			R a. p	R a. p.	R a. p.	R a. p.
Fire . .	215	26	41,30,405	4,22,834	1 month	12 months	50,576 15 6	6,265 1 3	1,567 8 0	96 12 0

No. 273, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,
To—MESSRS. KETTLEWELL BULLEN & Co.

With reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request

that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R	R			R a. p.	R a. p.	R a. p.	R a. p
Marine	...	...	...	...	...	..	...	...	...	.
Fire	7	8	2,73,000	1,50,000	1 month	One year	709 0 6	860 1 8	101 12 0	56 4 0
Life	...	...	...	...	.	...		..	...	...
Other policies	...	...	...	...	...	...	...	...	...	...

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty on re-insurance policies.
			R a. p.	R a. p.			R a. p.	R a. p	R a. p	R a. p
Marine	5,789	25	1,34,33,442 3 8	15,05,950 0 0	Depends upon duration of the voyage.		1,81,491 7 9	8,512 4 0	7,476 12 0	399 8 0
Fire	72	27	13,23,137 8 0	4,55,000 0 0	10 days	365 days.	11,014 6 9	2,465 6 7	542 1 0	171 0 0
Life	40	...	4,12,700 0 0	...	...	...	8,481 3 11	...	163 12 0	...
Other policies	..	..	...	...	...	...	...	.	...	...

GISBORNE & Co.

Dated 15th November 1883.

From—C. L. O'BRIEN, Esq., Acting Manager and Underwriter, Commercial Union Insurance Co.,

To—The Collector of Calcutta.

Enclosed please find the statement applied for in your favour No. 262 of 20th September last.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stam duty paid on original policies.	Amount of stamp duty paid on policies for re-insurances.
			R a. p.	R a. p.			R a. p.	R a. p.	R a. p.	R a. p.
Marine	2,075	69	1,02,45,300 6 6	5,47,580 0 0	A voyage	9 months.	1,80,741 10 10	6,425 11 11	4,811 8 0	137 0 0
Fire	520	657	99,98,140 5 11	46,70,421 10 8	10 days.	12 ..	1,01,200 5 7	69,887 12 6	3,748 14 0	1,753 14 0
Life	38	...	2,12,000 0 0	...	3 years.	Whole life	4,917 6 0	...	70 8 0	...
Other policies	...	..	...	...	...	...	...	...	...	...

No. 487, dated 15th November 1883.

From—MESSRS. GILLANDERS ARBUTHNOT & Co.,

To—The Collector of Calcutta.

With reference to your letter of the 20th September last, we beg to annex a statement of stamp duty paid by us on behalf of the undernoted Companies :—

Agents, Liverpool and London and Globe Insurance Company.

Do. London Assurance Corporation.

Do. National Guarantee and Suretyship Association, Limited.

Do. British and Foreign Marine Insurance Company, Limited.

Do. Union Marine Insurance Company.

Statement of Stamp duty paid on Policies as per Form sent with your letter of the 20th September 1883.

Nature of Insurance.	Number of original insurances in the last year.	Number of re insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R	R			R a. p.	R a. p.	R a. p.	R a. p.
Marine	292	2	18,12,404	90,820	...	..	15,767 12 0	517 13 3	526 4 0	10 4 0
Fire	209	27	42,20,287	5,02,000	15 days.	12 months	35,355 12 8	2,008 2 6	1,579 10 0	166 10 0
Life	1	...	£200	...	...	6 "	60 15 9		0 12 0	.
Other policies	5	...	78,500	..	...	6 "	877 8 0		25 0 0	.

Dated 16th November 1883.

From—MESSRS GRAHAM & Co., General Agents, London and Lancashire Life Assurance Company for India, &c.,

To—The Collector of Calcutta.

With reference to your office memorandum No. 280, dated 20th September last, we now beg to hand you statement showing amount of Life, Fire, and Marine business done by us in the respective departments for the year 1882.

Statement of Life, Fire, and Marine business for the year 1882.

Nature of Insurance.	Number of original insurances in the last year	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty on original policies.	Amount of stamp duty paid on policies for re-insurances.
			R a. p.				R a. p.		R a. p.	
Life	17	.	99,000 0 0	...	1 year	Whole life	3,486 4 5	...	37 2 0	...
Fire	24	...	16,52,000 0 0	...	10 days	12 months	4,383 10 2	...	636 6 0	..
Marine	53	..	3,22,757 0 0	...	...	...	1,479 15 3		80 10 0	...

Dated 7th November 1883.

From—MESSRS. ANDREW YULE & Co., Agents, Guardian Assurance Company,

To—The Collector of Calcutta.

In reply to your letter No. 272, dated 20th September last, we note at foot particulars as to insurances, &c., asked for therein.

We may mention that we do not accept any greater amount on any risk than is allowed by the Head Office, and consequently do not require to re-insure with other offices. This we do chiefly because re-insurance of any amount over limits would entail in almost every instance the payment of stamp duty to the re-insuring company, which would be a loss to the Guardian. We may also add that of the amount insured nearly two-thirds were on account of re-insurances granted to other offices.

GUARDIAN ASSURANCE COMPANY.

Fire Department.

Insurance policies granted in 1882	57
Re-insurance	*Nil.*
Amount of original insurances (including re-insurance to other Companies)	R11,27,000
Minimum period of insurance	1 month.
Maximum ditto	12 months.
	R a. p.
Premium on amount insured	6,900 1 11
Amount of stamp duty	424 8 0
Ditto on re-insurance policies	*Nil.*

Dated 8th November 1883.

From—MESSRS. SCHORNE KILBURN & Co., Agents, London and Provincial Marine Insurance Company, Limited,

To—The Collector of Calcutta.

In reply to your No. 277, dated 20th September last, relating to the amendment of the Stamp Law, we beg to hand you overleaf the approximate of the figures asked for.

Year 1882.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R	R			R a. p	R a. p.	R a. p.	
Marine . .	122	None (Renewals)	8,14,000	None (Renewals)	...	...	6,374 0 0	None (Renewals)	306 12 0	None.
Fire . .	27	4	5,39,000	90,000	1 month	12 months	3,575 0 0	920 0 0	202 0 0	Renewals.

Dated 15th November 1883.

From—MESSRS. ERNSTHAUSEN, OESTERLEY & Co., Agents, Chinese Insurance Co., Ld., and Trans-Atlantic Marine Insurance Company of Berlin,

To—The Collector of Calcutta.

Adverting to your letter No. 281, we beg to enclose herewith statements of the Marine Insurance Companies for which we are Agents :—

Statement of the Chinese Insurance Company, Ld., for the year 1882.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premia received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R a. p.				R a. p.		R a. p.	
Marine . .	2,271	*Nil.*	95,03,612 12 0	*Nil.*	Depends upon the duration of the voyage.	Depends upon the duration of the voyage.	82,490 9 6	*Nil.*	2,094 12 0	*Nil.*

Statement of the Trans-Atlantic Marine Insurance Company of Berlin for the year 1882.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premia received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R a. p.				R a. p.		R a. p.	
Marine . .	137	*Nil.*	8,20,460 0 0	*Nil.*	Depends upon the duration of the voyage.	Depends upon the duration of the voyage.	8,663 6 9	*Nil.*	224 14 0	*Nil.*

Dated 5th November 1883.

From—MESSRS. ERNSTHAUSEN AND OESTERLEY, Agents,

To—The Collector of Calcutta.

Adverting to your letter No. 281 of 20th September last, we beg to enclose statements of the Trans-Atlantic Fire Insurance Company, Limited, of Hamburgh, and Colonial Sea and Fire Insurances Company, Limited, of Batavia.

Trans-Atlantic Fire Insurance Company, Limited, of Hamburgh, 1882.

Nature of insurance . . . . . Fire.
Number of original insurances in the last year . . . . . 34.
" of re-insurances in the last year . . . . . None.
Amount of original insurances . . . . . R 7,68,100.
" of re-insurances . . . . . None.
Minimum period for which an insurance was effected . . . . 10 days.
Maximum ditto ditto . . . . 1 year and 60 days.

	R a. p.
Amount of premium received on original insurances	3,536 4 4
" of " paid in effecting re-insurances	None.
" of stamp duty paid on original policies	288 0 3
" of duty paid on policies of re-insurance	None.

Colonial Sea and Fire Insurance Company, Limited, of Batavia, 1882.

Nature of insurance	Fire.
Number of original insurances in the last year	5
" of re-insurances in the last year	None.
Amount of original insurances	₪1,84,000
" of re-insurances	None.
Minimum period for which an insurance was effected	1 month.
Maximum ditto ditto	1 year.
	R a. p.
Amount of premium received on original insurances	859 9 0
" of " paid in effecting re-insurances	None.
" of stamp duty paid on original policies	69 0 0
" of duty paid on policies of re-insurances	None.

No. 279, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—MESSRS. STRUTHERS & Co.

With reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R a. p.				R a. p.		R a. p.	
Marine	...	...	.....	.....	...	.....	.....	.....	.....	...
Fire	32	...	3,77,000 0 0	.. ...	15 days	1 year 9 months	3,481 13 0	.....	142 2 0	...
Life	...	...	.. ...	.. ...	.....	.....	.....	.....	... ..	.
Other policies	...	...	.. ..	.....	.. ...	.....	.....	.....	.....	...

Dated 13th November 1883.

From—MESSRS. DUNCAN BROTHERS & Co., Agents, General Fire Assurance Company,

To—The Collector of Calcutta.

We have the honour to return your No. 270 of 30th September, with the particulars required duly filled in as desired.

No. 270, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—MESSRS. DUNCAN BROTHERS & Co.

With reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding Stamp duty on policies of insurance, I have the honour to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			R a. p.	R a. p			R a. p	R. a. p	R a. p.	R a. p.
Marine	...	...	.....	.....	None for year 1882.		. ....	.....	....	.....
Fire	29	...	2,60,900 0 0	10,000 0 0	1 month.	1 year.	1,753 8 11	63 12 0	93 5 0	3 12 0
Life	.	...	.....	.....	None.		.....	.....	.....	... .
Other policies	...	.	... ..	.....	None.		.....	.....	.....	.....

No. 1289, dated 2nd April 1884.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Board of Revenue, Lower Provinces.

I am directed to acknowledge the receipt of your letter No. 83B., dated the 8th February last, with which is forwarded a memorial from the Agents of certain Insurance Offices in Calcutta praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than Life and Marine insurances.

2. The memorialists contend that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. It is pointed out by way of illustration that on an insurance against fire for one year for a lakh of rupees a premium of R250 would be received, the stamp duty being R37-8, while on an insurance for the same sum for one month, the premium for which would be R62-8, the same duty would be payable. Again, on an insurance for life for a lakh of rupees at the age of 30, the annual premium would be R3,500, the duty still being R37-8. It is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, and it seems to the Lieutenant-Governor to be questionable whether they should be taxed equally. It will be seen from the returns submitted by the various Companies that, as a rule, the maximum term for which fire policies are given is one year, while the minimum is generally ten days. It has been ascertained that the practice is to treat fire insurance as strictly terminable contracts, running for one year only, and ceasing at the end of that period unless renewed by the payment of a fresh premium. There is this distinction between fire and life insurances, that, whereas the latter usually run on during the life of the assured, the only condition being the payment of the premium, the former may be terminated by the Insurance Company at pleasure on the termination of the yearly (or other) period for which each premium is paid. In other words, the Insurance Companies are not bound to renew fire policies beyond the period for which the original or any subsequent premium has been paid. The Lieutenant-Governor is therefore inclined to think that, as there is a radical difference between fire and life policies in this respect, they should not be mixed up together for the purposes of the Stamp law. There does not seem to be any objection to the existing provisions of the Stamp law so far as relates to life insurances, but in the case of fire insurances it would appear to be more equitable to take the duration of the policy into account. This might perhaps be done most simply by making the duty proportionate, not to the amount of the *policy*, but to the amount of the *premium*. In fixing the amount of the premium, the Insurance Companies of course take the duration of the insurance into account. The Lieutenant-Governor desires to be favoured with the opinion of the Board on this suggestion.

3. The memorialists also complain that re-insurances are under the law treated as if they were entirely new insurances, and are made to pay the full duty. What is meant by the term "re-insurance," or more properly speaking "sub-insurance," is, as explained by the memorialists, the practice by which a single Insurance Company is enabled to divide a large risk with a number of other Companies. If Company A. issues a policy for 10 lakhs of rupees, it seems to be the invariable custom to take from other Companies B., C., D., &c., sub-insurances on portions of the amount to cover and minimize the risk. In England and on the Continent, and in America, where the duty on an original insurance is nominal, there is no hardship in requiring the full duty to be paid on each such sub-insurance. In India, however, the duty is substantial, and the memorialists urge, with some show of reason, that it is inequitable to impose it afresh whenever a re-insurance is effected. Before, however, forming any definite conclusion on this point, the Lieutenant-Governor desires to be furnished with fuller information regarding the system of transfers and sub-division of risks by Insurance Companies.

4. There is another point which has been brought to the notice of Government. Since fire policies are virtually contracts for one year only, with the option of renewal, it would seem to follow that each renewal is tantamount to a new transaction, and may fairly be taxed accordingly. There should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. The advantage of this course would be that it would prevent what seems to be a fraud on the revenue, which appears to be very prevalent now. In consequence of the severity of the duty, every effort is, it is understood, made by Insurance Companies to prevent a policy from lapsing. Hence the custom has arisen of transferring policies not only from one firm to another, but also, there is reason to believe, from one set of goods or buildings to another. Thus if A. insures a jute press at Naraingunge with a certain Company, it is possible for him (of course with the consent of the latter) to transfer the same policy to a rice mill at Rangoon which may belong to some one else altogether. The two transactions are really quite distinct, and should be taxed separately with stamp duty. Did the law require each renewal of a policy to pay the same stamp duty as the original policy, the temptation to defraud the revenue in this manner would be removed.

5. The Board, in submitting the memorial, remark that, "whilst maintaining the principle of an *ad valorem* stamp duty," they "would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration," and "that some modification should be made in respect of the stamp duty on sub-insurances." In view of the importance of the question, the Lieutenant-Governor would wish to be favoured with express proposals embodying explicitly the views of the Board on the subject of the stamp duties to be levied on policies of insurance.

6. The memorial and connected papers received with your letter are herewith returned for reference.

No. 638½B., dated 20th September 1884.

From—C. E. BUCKLAND, Esq., Offg. Secy. to the Board of Revenue, Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge receipt of your letter No. 1289, dated 2nd April last, returning for further report a memorial from the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879 by fixing one uniform duty on all insurances and re-insurances other than Life or Marine Insurances.

2. The Board have made enquiries and have consulted the Commissioner of the Presidency Division and the Collector of Calcutta on the subject. A copy of their reports is enclosed, and I am now to submit, for the consideration of Government, the following proposals in respect of the stamp duties to be levied on policies of insurance.

The subject of insurance is one of which the Board have no special experience, so that they would suggest further ventilation of these proposals by publication or otherwise before they are finally adopted.

3. Taking, first, Life and Marine Insurances, the Board see no reason for recommending any change in the stamp duties on these policies as now levied in accordance with Article 49 (*b*) of Schedule I. of the Indian Stamp Act. They understand that no real objection exists against the present charges. A life policy is not a contract terminable at the end of each year, though it depends upon a yearly premium for its existence; but it is one which in the large majority of cases lasts for many years, and on the present scale of Indian life-rates the Companies can well afford to pay the existing duty: moreover, the charge is one contemplated and paid by the Companies, and does not fall upon the general insuring public. Against the duties on Marine Insurances also the Board are informed that no objections are raised. The stamp, they believe, is willingly paid by the assured according to universal custom, both in India and in England. Again, so far as Time Marine policies are concerned, there is no need for any alteration, because the amount of Time Marine business is infinitesimal, and consists of a few native-owned vessels trading from Calcutta, and steam-launches plying on the river Hooghly. With a very few exceptions, every Marine Company in Calcutta is, they believe, forbidden to insure hulls (*i.e.*, Time risks) at any price whatever; and it is impossible to insure more than about £5,000 on a vessel for this reason.

3. In respect of fire policies, there are several points for determination, which will be dealt with successively. The maximum period for which fire policies are given is usually one year, so that yearly policies may first be considered. It has been suggested that, if the principle of an *ad valorem* duty is to be maintained, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy; and Mr. Sterndale suggests that a rate of one per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policy requires the same duty as the original, whether the renewal is effected by endorsement on the old policy or by the issue of a new policy. The question of stamp-duties on renewals will be dealt with further on. With respect to the proposed *ad valorem* duty of one per cent. on the premium, it has been brought to the Board's notice that whereas at first sight the change seems to be a great concession, it will in application be found to be inequitable and to press most heavily on the highly-rated risks which can least afford to pay. At present the stamp-duty is regulated according to the amount insured, regardless of the nature of the risk: the proposed change entails a consideration of the nature of the risk, that is, as to whether it is low or high rated. The largest insured interest in Calcutta is represented by piece-goods and other non-hazardous goods and produce, the rate for which is a half per cent. This may fairly be taken as the lowest rate, as house property and furniture are hardly ever ensured. The rate of insurance actually charged in practice for jute presses is five per cent., the highest rate in force. According to the proposed principle of stamp-duty *ad valorem* of one per cent. on the premium, a policy for—

R1,00,000 on piece-goods at a half per cent. would pay R500 premium and R5 stamp duty,

R1,00,000 on a jute press at five per cent. would pay R5,000 premium and R50 stamp duty,

a result which is thought unreasonable, the amount insured being the same in both cases. It is pointed out that the shareholders in a jute press, an industrial concern, already feel the very heavy rate of fire premium, *viz.*, R37-8, and can ill-afford to pay the higher stamp duty of R50 for a lakh of rupees insured. It must, moreover, be borne in mind that if the principle of an *ad valorem* duty on the premium is adopted, the proceeds of this form of stamp duty will depend upon the rates charged by the offices which are more likely to be lowered than to be raised. It has also been represented to the Board that the charge would be inequitable: there are certain insurance offices bound by what are called the tariff rates fixed by the Fire Association in London, and the offices which are not so bound would pay less for their stamps than those which are, for instance—

At Tarif charges at a half per cent. on piece-goods on R1,00,000, the premium would be R500 and the stamp duty R5.

At Non-tariff charges at 6 annas per cent. on piece-goods on R1,00,000, the premium would be R375 and stamp duty R3-12.

The Board are informed that most fire risks are subject to a cash discount of 15 per cent., so that if the proposed change is introduced, it would have to be decided whether the stamp duty should be levied on the gross or the nett premium.

5. It has been stated to the Board that up to the 1st June last, the Insurance Companies paid the stamp on yearly policies themselves, charging the assured only for the stamps on

insurances for short periods, but since that date all stamps whatever have been charged to the assured,—see section 29 of the Indian Stamp Act. Therefore it would appear that the interests of the public and not of the Companies should be considered.

6. Under these circumstances the Board are disposed to recommend reconsideration of the principle of an *ad valorem* stamp duty on insurance policies. They think it very desirable that the rates on large amounts should not be so prohibitive as to induce owners of large properties to insure elsewhere than in India. A reduction of the rate on large amounts would induce further business as well as prevent its leaving the country. It has been suggested to the Board that a fair way of settling the stamp duty is to charge at fixed rates for a certain minimum amount insured. They would therefore suggest for consideration the following graduated scale :—

On a policy of— R	R	Stamp duty of— R a. p.
1,000 to	5,000	5 0 0
5,000 „	10,000	7 8 0
10,000 „	25,000	10 0 0
25,000 „	50,000	12 8 0
50,000 „	75,000	15 0 0
75,000 „	1,00,000	20 0 0
1,00,000 „	1,05,000	25 0 0
1,05,000 „	1,10,000	27 8 0
and so on, &c.		

the present rate being at 6 annas per R1,000.

R	R a. p.
1,000	0 6 0
5,000	1 14 0
10 000	3 12 0
25,000	9 6 0
50,000	18 12 0
75,000	28 2 0
1,00,000	37 8 0
1,05,000	39 6 0
1,10,000	41 4 0
and so on.	&c. &c.

A comparison of the two scales will show that on insurances up to R25,000 the change would be a gain to Government, and the addition of a duty on renewals as proposed in paragraph 9 would give compensation for the reduction of the rate on large amounts.

7. Mr. Sterndale's report shows the proportionate premia charged by the insurance offices on policies for short period insurances, and it has been suggested to the Board that the stamp duty on short period risks should be levied in the same ratio as the premium. Thus the stamp duty for a policy for—

One month should be . . . . . ¼
Three months ditto . . . . . ½
Six ditto ditto . . . . . ¾

of the duty for a year, and so on. The Board support this suggestion.

8. The question of re-insurance or sub-insurance has been fully treated by Mr. Sterndale in reporting on the system of transfers and sub-division of risks which obtains among the Insurance Companies. The Board entirely concur in his view that the principal instrument between the insurer and the insured should be the only one chargeable with the full rate of duty on the scales already suggested, and that on each of the subsidiary transactions between the several insurance offices, in order to carry out the main transaction, it will be sufficient to require a payment of one rupee on any amount sub-insured. This concession, the Board have reason to believe, would be exceedingly popular.

9. The question of the stamp duty to be levied on renewals of policies is one of great importance. It has been represented that, if Government insist on levying the full stamp duty on each renewal, insurance business will be driven out of the country to England, where, it is asserted, already a very considerable amount has been placed. It may be admitted that each renewal of a policy is in theory tantamount to a new transaction, and may fairly be taxed accordingly, so that there should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. But the fact is that no stamp duty on renewals has hitherto been paid; the currency of the policy has simply been prolonged by payment of a further premium by mutual agreement for a further period. It can therefore be easily understood that the Insurance Companies, as Mr. Sterndale reports, would be very averse to the payment of the same stamp duty on each renewal of a policy as on the original policy. His proposal to charge stamp duty of one per cent. *ad valorem* on the premium, and again the full rate on each renewal, would compare with the present stamp duty as follows :—

Present.—The stamp duty on piece-goods insured for R1,00,000 at ½ per cent. for a premium of R500 is R37-8.

Proposed.—The stamp duty on the same goods for the same amount would be R5 a year, and it would take 7½ years for the stamp duty on renewals to reach the amount now levied.

But if a stamp duty of R5 be charged for each yearly renewal according to the graduated scale of stamp duties suggested in paragraph 6, Government would in 7½ years receive on a policy for R1,00,000—

	R	a.	p.
For the first year	20	0	0
Renewal fee for 6½ years	32	8	0
	52	8	0

instead of R37-8 in 7½ years.

It would be desirable also to draw up a graduated scale of stamp duties on renewals following the charges on original insurances with reference to the amounts insured, thus (see paragraph 6) :—

Original stamp duty. R	a.	p.	Stamp duty on renewal. R
5	0	0	1
7	8	0	
10	0	0	2
12	8	0	3
15	0	0	4
20	0	0	5
25	0	0	6
27	8	0	

and so on.

These renewal stamp duties not having been previously charged will be so much clear profit and will go a long way to make up for the reduction of the original charge on larger amounts insured. The principle will be that of levying a comparatively small duty on a large number of constantly repeated transactions. It will be necessary to provide that no policy is valid on which the stamp duty for renewal has not been paid.

10. With respect to transfers of policies, the Board see no objection to such transfers as are ordinarily effected, as Mr. Sterndale describes, by endorsement inscribed on the policy, and they would invite attention to the passage in which he states that such a transfer as the hypothetical case put in your letter, though no doubt possible, is in practice unknown and improbable, and under certain circumstances impossible. The Board are informed that interests stand distinct for fire insurances, *i.e.*, non-hazardous goods, jute mills, jute presses, jute in godowns, cotton mills, &c., &c., all stand separately, and the transfer of a policy from one to any other is never made. A policy on piece-goods is sometimes endorsed to cover a like interest in another godown, but policies on mills or presses cannot be transferred to cover piece-goods or *vice versâ*, for the ownership and interest are absolutely and entirely distinct. There is therefore no need for such a duty, and the imposition of it would probably be regarded as being nearly vexatious, and would confer no material benefit upon Government. It is said that it would encourage what are termed 'blanket' policies, *i.e.*, one policy for one premium covering more than one godown; it would tend to increase rates, to promote difficulty and discontent in the settlement of losses, and to encourage fraudulent claims.

11. The memorial and the connected papers received with the orders of Government under acknowledgment are herewith resubmitted.

No. 110 R.S., dated 25th August 1884.

From—A. SMITH, Esq., Officiating Commissioner, Presidency Division,

To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your No. 223B. of the 23rd April last, I have the honour to enclose copy of a report, No. 47 R.S. of the 19th July, from the Collector of Calcutta.

2. I regret the delay that has occurred in dealing with this matter. Mr. Sterndale has explained the delay that occurred with him, and the further delay in my own office has been caused by the conference on the Tenancy Bill: the heavy work there always is at this season in connection with the various annual reports and returns and my visit to Jessore, Khulna, and Ranaghat with the Lieutenant-Governor.

3. Mr. Sterndale's report is very full. He shows how a system of taxing on the premium would work. It is obvious that the results will be very different from those given by the present system: the stamp for an insurance of a lakh of rupees for one year for a private dwelling-house in Calcutta is R.7-8 or at the rate of 15 per cent. If, however, that be applied to the high premium on an insurance of a jute press for the same amount, the stamp duty may be as much as R900. Mr. Sterndale considers, and I think very justly, that a charge so high as this would tend to drive insurance transactions out of India. It seems to me on insurances for short terms the correct principle is to assess the stamp on the premium which is fixed with reference to the amount to be paid if the amount of the insurance should have and the chance of its having to be paid. Mr. Sterndale proposes the adoption of a rate of one per cent. This would give a stamp of R2 8 on the insurance of the private dwelling-house and a maximum stamp of R60 on that of the jute press referred to. Where insurances are renewed, the stamp would be required, or at all events a stamp at the same rate on the premium.

4. Where insurances are effected for a longer period than a year, it would perhaps be practicable to make some difference in the charge, as is done in the case of leases at article 39, schedule I. of the Stamp Act.

5. Mr. Sterndale's letter gives a very clear account of the system of re-insurance or sub-insurance. Mr. Sterndale thinks that the instruments effecting such re-insurances are analogous to the instruments dealt with in section 6 of the Stamp Act. This is not strictly the case, for the deeds refer to entirely new agreements between different parties. I think, however, that it would be reasonable to allow a very reduced and indeed almost a nominal rate of duty on such sub-insurances.

No. 47 R.S., dated 19th July 1884.

From—R. C. STERNDALE, Esq., Officiating Collector of Calcutta,

To—The Commissioner of the Presidency Division.

I have the honour to acknowledge the receipt of your memorandum No. 15R.S., dated the 15th May 1884, covering Government letter No. 1289S., dated 2nd April 1884, regarding the memorial of the insurance companies, praying for a reduction of the stamp duties charged under Act I. of 1879 on fire insurance policies, and especially on re-insurances, asking for certain further information and for proposals in regard to the stamp duties to be levied in future on such policies.

2. I regret the delay that has occurred in submitting this reply, but as I only took over charge of this office on the date of your letter, the matter escaped my notice till recently, and the subject was one with which I was necessarily unfamiliar, and I had to make enquiries regarding the system of re-insurance, renewal, and transfer of policies, and the practice followed by the Calcutta insurance offices in regard to such transactions. I trust the information I now have to submit may assist in arriving at a satisfactory settlement of the questions at issue.

3. The first question on which I am desired to report is the one referred to in paragraph 2 of the Government letter, *viz.*, the contention of the memorialists that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. The inequity of this has been admitted, and requires no further remarks, but after having fully weighed the reasons and arguments put forward in support of the memorialists' petition for an alteration in the present provision of the Stamp Act and the view expressed by His Honour the Lieutenant-Governor, I think that, it being admitted that these policies are strictly terminable contracts, running for one year only or even for shorter periods, and (as stated in the letter of Government) it is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, the duration of the policy should be taken into account in determining the duty, and if the principle of *ad valorem* duty is adhered to, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy. It is, however, very difficult to arrive at what would be a fair and equitable rate to be charged on the premium. Taking the rate quoted by the memorialists and referred to by Government as a guide, it would appear that R37-8 is the amount of stamp duty payable at R0-6-0 per R1,000 on a policy for one lakh of rupees current for one year; the premium for that amount and that period being R250, or equal to a rate of 15 per centum on the amount of premium. This appears at first sight not an unreasonable amount, nor do the memorialists complain of it; but as will be seen from the following facts and figures, it is entirely delusive, and, if followed, would result in the imposition of a prohibitive rate of duty. The memorialists have omitted to point out that R250 on one lakh of rupees for one year represents the very *lowest* class of insurance on private dwelling-houses in Calcutta at ¼ per cent., a class of insurance which in fact is hardly ever effected. The principal classes of risks in Bengal and the rates per cent. per annum furnished by one of the principal offices are as follows :—

Memorandum of rates of fire insurance on principal classes of risks in Bengal in July 1884.

Risks.	Rate per cent. per annum.
Private dwelling-houses in Calcutta	¼
" " in mofussil	½ to 1½
Hotels	1 " 2
Godowns, non-hazardous	½
" for cotton	1 to 2½
" for jute and jute presses	2½ " 6
Jute-mills	¾ " 3¾
Cotton-mills	¾ " 3½
Gunning factories	2½
Teak houses	3 to 4

It will be seen that a rate of 15 per cent. on a lakh of rupees yielding premium R250 at ¼ per cent. and stamp duty R37-8 would, on the same amount in the highest class, *viz.*, 6 per cent., give premium R6,000 and stamp duty R900, while on an average rate 3 per cent. it would give premium R3,000, and stamp duty R450. I think I am justified, therefore, in saying that such a rate would be prohibitive, and would, I am convinced, put an end to fire insurance in this country.

4. The existing rates of stamp duty are, I am assured, already inducing owners of large properties to insure in England, where the stamp duty on fire policies is nominal, instead of

in this country. This will be the better understood from the fact that the insurance companies here will not now pay the stamp duty, which has to be paid by the insured in addition to the premium. I offer a suggestion as to the rate to be levied with some diffidence, because the data at my command are hardly sufficient to base any calculation upon as to results, but taking the following figures obtained from one of the principal offices as a guide and taking into consideration the information I have been able to gather from careful enquiries, I am of opinion that a rate of one per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policies requires the same stamp duty as the original, whether effected by endorsement on the old policy or by issue of a new policy. This the insurance companies are very averse to, but I think they are fairly liable. This will of course obviate any risk of the revenue being defrauded in the manner referred to in the Government letter. There is not, however, so much temptation to do this as seems to be thought so far as renewal of short policies is concerned, that is to say, there is no temptation to insure for shorter periods than one year with a view to avoid stamp duty. The tariff by which the business of the companies is regulated discourages short period insurances; this will be apparent from the following scale:—

Annual premium	Six months	Four months.	Three months.	Two months.	One month
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
100 0 0	75 0 0	62 8 0	50 0 0	37 8 0	25 0 0

So that it is cheaper in the end to insure for the longer period unless the insured is certain of getting his goods out of hand within the term for which he takes out his initial policy. A policy for three months renewed for three months more bears the same premium as a policy for one year, and a six-months' policy renewed for three months costs 25 per cent. more.

5. If my suggestion be accepted, some slight modification of clause (*b*), article 49 of schedule I., Act I. of 1879, will be necessary. After the words "other insurance" the words "except fire insurance" would have to be added, and an additional clause (*c*) inserted, "fire insurance one per cent. on the premium payable, whether on issue or renewal of policy."

6. With reference to the question of re-insurance in regard to which further information is desired, it is, as has been stated by the memorialists, the practice for insurance companies to grant policies for large sums and to reduce their own risks by re-insuring or dividing the risk with other offices; most offices in fact are restricted to a certain fixed maximum in regard to certain classes of risks.

7. In fire insurance this re-insurance is effected either singly or by what is called "treaty." In the first case an office A. may accept a risk of R5,00,000 upon a mill, but its own limit, *viz.*, the amount it is allowed to accept or retain, is R1,00,000; there is therefore a balance of R4,00,000 to provide for. A. sends round to other offices B., C., D., and E. with a description of the property, risks, &c., and offers them a proportion of the insurance. If approved by them a "*take note*," or as it is called in Calcutta, a "letter of cover," is issued, by which these offices undertake their proportionate parts of the original company's liability. This is followed by a properly executed guarantee, and a copy of the original or A. company's policy is issued to the several re-insuring offices. A. is therefore the office solely liable to the mill-owner for R5,00,000 in the event of loss, and A. adjusts and pays the claim, B., C., D., and E. paying their respective quotas to A. on production of the discharge and the papers relating to the claim and its adjustment. Re-insurance by "treaty" is somewhat different. A., an insurance company, being desirous of transacting business abroad, will make arrangements with companies B., C., D., and E. that they will accept a certain share of every risk undertaken by A.'s representatives, allowing so much per cent. for commission and expenses, and this system of re-insurance is not, I am informed, in operation in Calcutta, but the first system is in constant operation. This practice of re-insuring is a great convenience and advantage to the public, as an owner of valuable property can thus without difficulty effect a substantial insurance on his property, with but one premium to pay and one company to look to instead of a number.

8. The Secretary to the "Queen" Insurance Company has favoured me with a note on this subject, which so clearly illustrates the system of re-insurance that I beg to quote it—

"Of course the whole business of insurance is founded on the principle of distribution, heavy losses by fire in individual cases being thus borne by a larger number of persons.

"Re-insurance is merely a development of this principle. An insurance company determines how much it should be prepared to lose on a particular risk (or a particular class of risk), and makes its re-insurance arrangements accordingly.

"Take for instance the insurance of country mansions at home; their value with the contents often amount to £100,000. Of course it would be competent to the office to say—We will not take a larger sum than £10,000 on any one of these risks. If you want to insure your house for £100,000, you must effect the balance elsewhere. All we can grant you a policy for is £10,000; but the disadvantage and inconvenience of such a course is sufficiently obvious. In the first place, the would-be insurer would have to find out a sufficient number of offices to effect his insurance piecemeal: each office would have its own notion of a proper limit. Here he would be able to place £5,000, there £7,000, there £8,000, and so on, and in case of a loss he would have ten or twelve different offices to deal with. Indeed, if some of the cases of the large manufacturing concerns are considered, there is at once a *reductio ad absurdum*.

"Cotton-mill risks are at present in much disfavour among the offices, owing to frequent fires. The limits fixed for these risks therefore are low, averaging £5,000, so that where a risk of £300,000 was insured, sixty offices would have to be applied to, were it not for the practice of re-insurance.

"Under the present system, however, any insurance risk, however large, may be disposed of by two or three or even by one office; all the responsibility and all the trouble of sub-division and re-arrangement is borne by the office that receives the original insurance. If a loss occurs, of course that office is alone accountable to the policy-holder for the amount of the indemnity.

"It will naturally be asked, what consideration is received by the office effecting the re insurance from the office to which the business is given? In the majority of cases, it is a matter of reciprocity, *i.e.* offices give business to offices that give business in return, and an equal balance is kept as nearly as possible. In cases where offices cannot make an adequate return for business received, a certain amount is paid by them, which varies according to the nature of the agreement entered into by the Boards of Directors on either side."

9. It is apparent therefore that in the transfer of portions of the risk from one office to another commonly called re-insurance, there is but one transaction between the insurer and the insured, although there are subsidiary transactions between the several insurance offices in order to the carrying out of the main transaction. The original insurance office receives the full premium payable on the total value of the insurance, and consequently takes the full risk and responsibility in case of loss, and the full stamp duty is paid on the principal instrument executed to secure this end. It appears to me that the first insurance and the re insurance are in their characters analogous to the class of instruments referred to in section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of R1 instead of the duty (if any) prescribed for it in that schedule.

10. In the case of a policy of insurance executed in duplicate, the duty is divided between the original and the duplicate, thus indicating that the principle of the stamp law is to impose *ad valorem* duty only once in respect of a particular transaction; and in this view I think it is reasonable to hold that each re-insurance is but a part of one transaction, *viz.*, the securing for the payment of one premium of one indemnity in case of accident to the property insured, and under these circumstances I would suggest that as in the case of the "other instruments" referred to in section 6, each policy of re-insurance be subjected to a payment of R1, the full *ad valorem* duty having been levied on the "principal instrument," *viz.*, the original policy, on the scale suggested in paragraph 4.

11. With regard to paragraph 4 of the Government letter, there can, I think, be no doubt that each renewal of a terminable policy is tantamount to a new insurance, and if the proposal made in paragraph 4 be accepted, *viz.*, that the duty shall be calculated on the amount of the premium payable instead of, as at present, on the amount of the sum insured, every renewal must be so treated. With reference to the remarks contained in the same paragraph, I would, however, point out that this could not prevent the *transfer of policies*. Such transfers are, I understand, ordinarily effected by endorsement inscribed on the policy; in this way the interest may be changed from one person to another, as in the case of goods insured changing hands on the removal of the insured goods from one building to another; fresh elements of risk may be admitted or warranties contained in the body of the policy expunged, the amounts insured may be redistributed over the different items covered; all these are matters of arrangement between the insurer and the insured, and are covered by simple endorsement on the document by an authorised representative of the ensuring company, and on such endorsements no stamp duty is leviable. I cannot find, however, that such transfers as represented by the hypothetical case put, *viz*, the transfer of a policy effected by A. on a jute press at Naraingunge to a rice mill, the property of B., at Rangoon, are ever effected. It is no doubt *possible*, but in practice it is unknown, and it is not probable, and as regards transfer of risk not only from one building insured under one class to another insured under another class, and where, as suggested, the persons insured are different, it is impossible.

RESOLUTION.—In the papers above read the expediency of altering the provisions of the Stamp Act of 1879 regarding the stamp-duty on policies of insurance against loss by fire is discussed.

2. Objection has been taken to the existing law on two grounds:—

(1) that policies of re-insurance, by which the office which has accepted a risk transfers a portion of the risk to another office, are liable to duty at the same rate as the original policy of insurance; and

(2) that the duty is independent of the period during which a policy continues in operation and of the amount of the premium paid.

3. The Honourable the President in Council is of opinion that it is inexpedient to levy stamp-duty on a policy of re-insurance against loss by fire at the same rate as on the original policy, and considers that a policy of re-insurance should be liable only to a low fixed duty. He has accordingly, by notification of this date, reduced the duty on such policies to one rupee.

4. With regard to the second question, the Honourable the President in Council, as at present advised, is prepared to accept the proposals of the Govern-

ment of Bengal for the amendment of the law if the difficulties in levying the stamp duty on renewals can be obviated. Those proposals are that, while the duty on a policy of insurance against loss by fire for a year or any longer period should remain unaltered, and while no duty should be levied on the renewal of a policy which has paid the duty due on a policy running for a year,

(*a*) the duty on a policy for—

One month or less should be	¼
More than one month but not more than three	½
" three but not more than six	¾

of the duty on a policy for a year; and

(*b*) the stamp-duty on renewals should be the same as on the original insurance, provided that where the period of an original insurance together with any subsequent renewals shall exceed one year, no stamp-duty shall be payable in respect of the excess.

5. The President in Council desires that these proposals should be placed before the public and opinions invited.

ORDERED, that the foregoing Resolution be published in the *Gazette of India*, and that copies be forwarded to all Local Governments for consideration and opinion.

D. BARBOUR,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 5th March, 1886.

APPOINTMENTS

No. 135.—MEDICAL DEPARTMENT—

Surgeon-Major C. P. Costello, Medical Officer, 5th Punjab Cavalry, to be Medical Store-keeper, Meean Meer, *vice* Brigade-Surgeon G. A. Watson, retired. Dated 15th February, 1886.

No. 136.—ORDNANCE DEPARTMENT—

Lieutenant J. D. H. Waller, R.A., Assistant Superintendent of Factories, to be Commissary of Ordnance, 4th. class, sub. *pro tem.*, to fill an existing vacancy, with effect from the 11th February, 1886.

Major T. Mayhew, R.A., to be an Assistant Superintendent of Factories, sub. *pro tem.*, *vice* Lieutenant Waller, with effect from the 15th February, 1886.

No. 137.—PUNJAB FRONTIER FORCE—
6th Punjab Infantry.

Lieutenant K. D. Erskine, Gloucestershire Regiment, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer on probation, with effect from the 12th February, 1886.

No. 138.—In G. G. O. No. 124 of 1886, *for* Lieutenant N. N. Barrett, *read* Lieutenant A. A. Barrett.

No. 139.—STAFF CORPS—

Lieutenant William Forbes Mackenzie Ian Fraser, Connaught Rangers, Wing Officer, 18th Bengal Infantry, is admitted to the Bengal Staff Corps from the 17th December, 1884, subject to the confirmation of the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 140—The undermentioned officer is granted furlough out of India, with the necessary subsidiary leave:—

Lieutenant-Colonel J. Waterhouse, Bengal S. C., Deputy Superintendent, 3rd grade, Survey of India, Assistant Surveyor-General, (p. a.) for 250 days, under rule IX of the regulations of 1868.

No. 141.—Lieutenant-Colonel S. Beckett, C.B., Bengal S. C., Assistant Commissary-General for Transport, 3rd class, is granted leave in India (p. a.) for 183 days, under rule XXV of the regulations of 1868.

No. 142—Deputy Assistant Commissary and Honorary Lieutenant R. A. Chalmers, Military Works Department, has been granted by the Secretary of State for India an extension of furlough (m. c.) for six months.

LONDON GAZETTE.

No. 143.—The following extract is published for general information:—

"London Gazette," dated the 2nd February, 1886, page 509.

WAR OFFICE, PALL MALL,
2nd February, 1886.

MEMORANDA.

* * * * *

The undermentioned Officers to be Colonels:—

Lieutenant-Colonel John McMullin, Madras Staff Corps. Dated 16th November, 1885.

* * * * *

PROMOTIONS.

No. 144.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonels in the Army.

Lieutenant-Colonel William Anderson, Madras S. C.,—4th March, 1886.

Lieutenant-Colonel Edmund Ghuznee Morrogh, Madras S. C.,—4th March, 1886.

Lieutenant-Colonel Richard Mercer Lloyd, Bombay S. C.,—4th March, 1886.

Lieutenant-Colonel Arthur Marriott Lys, Madras S. C.,—4th March, 1886.

BENGAL STAFF CORPS.

To be Majors.

Captain and Brevet-Major Leslie Trevor Bishop,—2nd March, 1886.

Captain Lewis Archibald Charles Cook,—2nd March, 1886.

INDIAN ARMY.

To be Lieutenant-Colonels.

Major Charles Lewis Prendergast, General List, Infantry,—4th March, 1886.

Major and Brevet-Colonel Revell Eardley-Wilmot, General List, Infantry,—4th March, 1886.

Major Henry Lachlan Young, General List, Infantry,—4th March, 1886.

No. 145.—NATIVE ARMY—

10th Bengal Lancers.

Ressaidar Gulab Singh to be Ressaldar, on augmentation;

Jemadar Ahmad Khan to be Ressaidar, on augmentation;

Jemadar Partab Singh to be Ressaidar, *vice* Ressaidar Gulab Singh, promoted;

Kote-Duffadar Dyal Singh to be Jemadar, *vice* Jemadar Partab Singh, promoted;

Kote-Duffadar Shazada Sultan Sád to be Jemadar, on augmentation;

Duffadar Jagat Singh to be Jemadar, on augmentation;

With effect from the 18th September, 1885.

Jemadar Kanha to be Ressaidar, *vice* Ressaidar Ram Lall, transferred to 16th Bengal Cavalry;

Kote-Duffadar Buddhu to be Jemadar, *vice* Jemadar Kanha, promoted;

With effect from the 1st February, 1886.

24th Bengal Infantry.

Havildar Prem Singh to be Jemadar, *vice* Jemadar Kowda Singh, deceased;

With effect from the 29th November, 1885.

No. 146.—ORDNANCE DEPARTMENT—

Deputy Assistant Commissary and Honorary Lieutenant William Paterson Carson, seconded, to be Assistant Commissary, *seconded;*

Deputy Assistant Commissary and Honorary Lieutenant Richard O'Neill to be Assistant Commissary;

Supernumerary Deputy Assistant Commissary Charles Floate to be absorbed;

With effect from 1st November, 1885, to complete Establishment.

Sub-Conductor Edward Fisher to be Conductor;

Store-Sergeant James Charles Bay to be Sub-Conductor on probation;

With effect from 1st December, 1885, to complete Establishment.

Store-Sergeant Andrew Davidson, to be Sub-Conductor on probation, with effect from 21st January, 1886, *vice* Sub-Conductor J. Howell, pensioned.

RETIREMENTS.

No. 147.—The undermentioned officers have been permitted to retire from the service, with effect from the 1st February, 1886, subject to Her Majesty's approval:—

Colonel Harry Chippindale Plunkett Rice, Bengal S. C.

Major and Brevet-Lieutenant-Colonel John Shakespear Irvine, Cavalry.

No. 148.—Surgeon-Major John Charles Whishaw, M.D., is permitted to retire from the service, with effect from the 15th February, 1886, subject to Her Majesty's approval.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 5th March, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers, on the dates specified, were received in the Military Department between the 20th February and the 5th March, 1886

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Wiltshire Regiment .	Lieut.-Colonel C. J. Greenham	21st February, 1886.	Lahore.		
Public Works Department.	Sub-Conductor J. Power .	24th February, 1886.	Kohat.		
Bengal Staff Corps .	Lieut.-General the Hon'ble T. F. Wilson, C.B., C.I.E.	28th February, 1886.	Barrackpore .	Will left.	

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 3rd March 1886.

No. 53.—Mr. Frank Campbell Rogers is appointed to the Superior Revenue Establishment of State Railways, Traffic Department, in Class III, with effect from the 1st January 1885.

No. 54.—The following Traffic Candidates are appointed to Class IV of the Superior Revenue Establishment of State Railways, Traffic Department, with effect from the 1st January 1886:—

Mr. M. M. C. Murzban.
Mr. P. G. Murray.
Mr. T G Acres.

The 4th March 1886.

No. 55.—Mr. R. T. Mallet, Chief Engineer, North-Western Railway, is placed on special duty under the Government of India until further orders.

No. 56.—Mr. J. R. Bell, Executive Engineer, 1st Grade, State Railways, is appointed to act as Engineer-in-Chief of the Ferozepur Bridge Works, during the absence of Mr. R. T. Mallet, on special duty, or until further orders.

No. 57.—Mr. J. Ramsay, Executive Engineer, 1st Grade, State Railways, is appointed Engineer-in-Chief of the Sind-Sagar State Railway

The 5th March 1886.

No. 58.—In continuation of Public Works Department Notification No. 17, dated 22nd January 1886, the following sanction by the Right Hon'ble the Secretary of State is published for general information. This sanction is in supersession of that conveyed in despatch No. 59 Public Works, of 9th October 1884, and published in the *Gazette of India* under Notification No. 11, dated 14th January 1885:—

	Sanction by Secretary of State.		Sanction as subsequently modified by Government of India.		Despatch of Secretary of State conveying sanction.		Remarks
	Direct outlay.	Indirect charges.	Direct outlay.	Indirect charges.	No.	Date.	
Bombay.	R	R	R	R			
Lower Panjhra River Works	4,44,486*	22,774*	...	...	55 P. W.	17 Dec. 1885	The outlay on this project up to 31st March 1883 has been debited to the Productive Public Works Grants, but all further expenditure must, under the orders of the Secretary of State, be met from grants from Revenue.

* Inclusive of old outlay.

No. 59.—The Honorable the President in Council is pleased to order the following temporary promotion and reversions among the Executive and Assistant Engineers attached to State Railways, with effect from the dates specified:—

Names.	From	To	Date.
Gabbett, J. E.	Executive Engineer, 4th Grade, temporary rank.	Assistant Engineer, 1st Grade	1st January 1886.
deBroe, V. E.	Executive Engineer, 4th Grade, temporary rank.	Assistant Engineer, 1st Grade	2nd January 1886.
Rogers, P. P.	Assistant Engineer, 1st Grade	Executive Engineer, 4th Grade, temporary rank.	21st January 1886.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 6, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

	R	a.	p.
Subscription for *Gazette* and Supplement per annum	15	0	0
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Postage on single copies varies according to weight.

Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Calcutta, the 22nd February 1886.

No. 5.—In modification of Notification No. 1, dated 13th January 1886, published in the *Gazette of India*, Part II, page 41, 3rd Grade Assistant Surgeon Doorga Das Bhuttacharjee is promoted to the 2nd Grade, with effect from 1st May 1886.

B. SIMPSON, M.D.,

Surgeon-General with the Govt. of India.

HIGH COURT.

NOTIFICATION.

Calcutta, the 22nd February 1886.

The following draft Rules, which the High Court propose to make under the provisions of the Bengal Tenancy Act, VIII of 1885, are published for general information, as required by Section 190 of the said Act.

These draft rules will be taken into further consideration on or after the 24th day of March 1886.

By order of the High Court,

C. A. WILKINS,

Registrar.

Rules under Section 100.

1. Every manager, appointed under Chapter IX of the Bengal Tenancy Act, shall in all matters act in accordance with such orders as may, from time to time, be issued by the District Judge.

2. The manager shall pay the Government revenue, rent, and other demands of the like nature, as also all just liabilities upon the estate, in due and proper time.

3. No manager shall have power to sell or mortgage any property, nor shall he grant or renew a lease for any period exceeding three years without the express sanction of the District Judge. Provided that this rule shall not render valid any lease for a shorter time than three years, if such lease is disapproved of by the District Judge, or if the District Judge directs that his sanction is to be obtained as regards all leases granted by the manager.

4. The manager shall apply for the sanction of the District Judge to any act which may involve extraordinary expense.

Rules under Chapter XII.

5. All applications to distrain shall be presented and heard in open Court. The examination mentioned in Section 123, Sub-Section (2), shall be on oath or affirmation.

6. All such applications and all notices of distraint under Section 141 shall be entered in a register to be called the "Distraint Register," which shall be kept in the form annexed. A copy of every such application, to be furnished by the applicant, shall be given to the officer appointed to make the distraint, and a copy of the notice under Section 141, to be similarly furnished by the applicant, shall be given to the officer placed in charge of the distrained property.

Form of Distraint Register prescribed by Rule 6.

Serial No. of		Date of application to distrain or of notice of distraint under Section 141.	Name and address of the applicant under Section 121 or of the person giving notice under Section 141.	Name and address of the Defaulter.	Amount of arrear claimed and period in respect of which it is claimed.	Purport of the order passed and date on which it is passed.	Name of the Officer deputed to distrain, or to take charge of property distrained.	Date of Distraint.	Date of sale proclamation.	Date of sale.	Amount realized by sale.				Amount (if any) deposited under Section 136.		Remarks.
Application under Section 121.	Notice under Section 141.										Arrear.	Costs.	Surplus.	Total.	Arrear.	Costs.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

7. The officer deputed to make a distraint under Section 124, or to take charge of produce distrained under Section 141, must in all cases be able to read and write the language of the district.

8. The written demand under Section 125 shall be framed in accordance with the entries contained in the application or notice referred to in Rule 2.

9. The notification of distraint directed in Section 124, Act VIII, 1885, shall be published—

By fixing up in a conspicuous part of the holding, or other place, in which the produce is, a notice that such produce has been distrained, and by proclaiming at the same time the contents of the notice by beat of drum.

10. The notice shall specify the name of the person at whose instance the distraint is made, the name of the defaulter, the name of the person in whose charge the produce has been placed, and the amount of the arrear due, and it shall direct any person intending to reap, gather, or store the crop or produce, if unreaped or ungathered, or intending to do any other act necessary for its preservation, to give due notice of his intention to the person who has been placed in charge.

11. The notice shall be fixed up in the presence of not less than two persons, in addition to the agent of the distrainer, who points out the crop or produce.

12. In the event of it being necessary for the distraining officer, or the officer placed in charge of distrained property, to reap, gather, or store any crops or produce, or to do any other acts for the due preservation of the same, as provided by Section 126, the person at whose instance the distraint was made shall advance the funds necessary to this end.

13. The officer holding a sale under Section 131, shall record a description of the property offered for sale, the names of all persons bidding for the same, and the amount bid by each; and if the sale is postponed, he shall record an order to this effect, and shall then and there notify the place where and the time when the sale will be held.

14. When the sale is concluded and the sale-proceeds are realized, the officer who held the sale shall, after paying the costs of the distraint and sale, as directed in Section 134, forthwith pay the balance into Court.

15. The officer holding the sale shall take separate receipts for all sums paid by him as costs of the distraint and sale under Section 134, Sub-Section (1), and if the person giving the receipt is unable to write, the receipt shall be attested by some person able to do so.

16. When a distraint is withdrawn under Section 136, the notification of distraint, published under Section 124, shall be taken down.

17. All officers deputed to distrain property under this chapter, shall, if there is a post-office in the vicinity, report to the Court by letter immediately the distraint is made, or if there is no such post-office, shall, immediately on his return, report in writing the nature and extent of the crop or produce distrained, the day on which the distraint was made, the name of the person (if any) placed in charge of the crop, and the day fixed for the sale, or if the sale has taken place the day on which it took place. He shall also immediately on his return file an account of all money received and disbursed by him, together with the receipts for the same and the record of the biddings at the sale, if a sale has taken place.

18. Every person, distraining produce by virtue of the authority conferred on him under Section 141 of Act VIII, 1885, shall give notice of such restraint to the Civil Court having jurisdiction to entertain an application for the distraint of such produce, in a tabular form which shall contain the following particulars :—

(*a*) The name and address of the person at whose instance the distraint was made and a description of his interest in the property, whether as proprietor, tenure-holder, or raiyat.

(*b*) The name of the defaulter, and of the place in which he resides, or was known to be last residing.

(*c*) The amount of the arrear with interest, if any, and the period in respect of which it is claimed.

(*d*) The holding in respect of which the arrear is claimed, the boundaries thereof, or such other particulars as may suffice for its identification.

(*e*) The description and approximate value of the produce distrained, and if the same has been reaped or gathered, the place in which it is stored.

(*f*) The name of the person by whom the distraint was actually made, and the name and address of the person in whose charge the produce has been placed.

(*g*) The date on which the distraint was made.

(*h*) If the crop or produce is standing or ungathered, the time at which it is likely to be cut or gathered.

RICHARD GARTH.
H. S. CUNNINGHAM.
W. F. McDONELL.
A. WILSON.
L. R. TOTTENHAM.
CHARLES D. FIELD.
J. O'KINEALY.
CHUNDER M. GHOSE.

HIGH COURT.—Original Side.

NOTIFICATION.

Calcutta, the 27th February 1886.

The following Rules have been passed by the High Court of Judicature at Fort William in Bengal under Section 104 of the Transfer of Property Act, 1882, and are now published for general information :—

By Order,

R. BELCHAMBERS,

Registrar.

It is ordered, under the provisions of Section 104 of the Transfer of Property Act, IV of 1882, that Rule 555 in Belchambers' Rules and Orders be amended by substituting the words "the period allowed for payment by Section 86, 88 or 92 of the Transfer of Property Act, IV of 1882," for the words "the date of the decree;" and that the following rule be passed as a rule of the High Court of Judicature at Fort William in Bengal, with effect from the first day of March 1886:—

Every certificate or report of the Registrar or other referee, stating what is due to the mortgagee in a mortgage suit, shall, on being confirmed by effluxion of time or otherwise, be submitted in open Court to a Judge exercising Original Civil Jurisdiction, in order that it may be countersigned by him; and the period for payment under Section 86, 88 or 92 of the Transfer of Property Act shall run from the date of such countersignature, which shall be deemed to be a declaration of the amount under the provisions of those sections.

RICHARD GARTH.
ROMESH CHUNDER MITTER.
H. S. CUNNINGHAM.
W. FRASER McDONELL.
H. T. PRINSEP.
A. WILSON.
L. R. TOTTENHAM.
C. D. FIELD.
JOHN F. NORRIS.
JONES Q. PIGOT.
J. O'KINEALY.
W. MACPHERSON.
E. J. TREVELYAN.
CHUNDER MADHUB GHOSE.
H. BEVERLEY.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 26th February 1886.

No. 541.—Mr. F. P. Walsh is appointed an Assistant Surveyor, 3rd Grade, Survey of India, with effect from the date on which he reports himself for duty.

No. 542.—Mr. C. G. Lee is appointed an Assistant Surveyor, 3rd Grade, Survey of India, with effect from 1st March 1886.

H. R. THUILLIER, *Lieut.-Colonel, R.E.,*
Offg. Surveyor General of India.

AGENT TO THE GOVERNOR GENERAL, BELUCHISTAN, P. W. D.

NOTIFICATIONS.

Quetta, the 20th February 1886.

No. 47.—Mr. H. Phillips, Assistant Engineer, 1st Grade, transferred temporarily to Beluchistan, reported his arrival at Quetta on the afternoon of the 19th instant, and is posted to the 4th Division, Frontier Road.

The 24th February 1886.

No. 50.—Babu Kirth Chunder Chowdry, Executive Engineer, 4th Grade, temporary rank, is transferred from the 2nd to 1st Division, Frontier Road.

A. C. BIGG-WITHER,
Joint Secy. to Agent to the Govr. Genl., Beluchistan, P. W. D.

RAJPUTANA AGENCY, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Mount Abu, the 1st March 1886.

No. 422 *S.*—The Agent to the Governor General and Chief Commissioner is pleased to confer, under Public Works Department Code, Chapter I, paragraph 78 A, the distinction of Honorary Assistant Engineer on Mr. William Causley, Sub-Engineer, 1st Grade, attached to the Ajmere Provincial Division.

By Order,
WM. G. CUMMING, *Major, R.E.,*
Offg. Secy. to the Govr. Genl.'s Agent & Chief Commr. in the P. W. Dept.

RESIDENT IN MYSORE.

NOTIFICATION.

Camp Ahtur, the 18th February 1886.
Despatched from Bangalore, the 26th February 1886.

No. 382.—In accordance with the power granted in Section 18 of Act II of 1886 (an Act for imposing a tax on income derived from sources other than Agriculture), the Officiating Resident in Mysore is pleased to make the following rule:—

1. The Collector of the Civil and Military Station, Bangalore, is authorized to cause a general notice to be published inviting every person under Part IV (as represented in Schedule II of the beforementioned Act) to deliver or cause to be delivered to him at Bangalore, within a time specified in the notice, a return, in a prescribed form published with the notice, of his income during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March.
2. The Collector is authorized to prescribe such a form as he may think requisite for the purpose of clause *b* of Section 18 of the beforementioned Act.

J. H. NEWILL,
Assistant to the Resident.

Statement of the Affairs of the Bank of Bengal for the week ending 2nd March 1886.

LIABILITIES.		R	a.	p
Capital paid-up		2,00,00,000	0	0
Reserve Fund		41,56,744	15	0
Public Deposits at Head Office	R. 74,46,684 a. 0 p. 2	1,96,79,522	4	6
Public Deposits at at Branches	1,22,32,838 4 4			
Other Deposits at Head Office and Branches		3,03,25,194	5	0
Bank Post Bills, &c.		4,50,775	1	6
Sundries		13,42,330	14	6
RUPEES		7,59,54,567	8	6

ASSETS.		R	a.	p.
Government Securities		39,01,081	12	0
Other authorized Investments		53,79,435	0	0
Loans on Government and other authorized Securities		85,32,826	7	5
Accounts of Credit on Government and other authorized Securities		74,83,415	8	5
Bills discounted and purchased		2,14,02,396	10	9
Balances with other Banks		7,48,215	5	11
Bullion		463	11	6
Dead Stock		11,33,318	14	2
Stamps		10,080	2	6
Sundries		8,45,524	5	11
		4,94,36,757	14	7
Cash and Currency Notes at Head Office	R 96,48,564 a. 8 p. 7	2,65,17,809	9	11
Cash and Currency Notes at Branches	1,68,69,245 1 4			
RUPEES		7,59,54,567	8	6

By order of the Directors,

BANK OF BENGAL,
Calcutta, 4th March 1886.

J. GORDON,
Chief Acctt. & Dy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 51·1.

CEMETERY NOTICE.

List of monuments in the Lahore Cemetery published with reference to Rule XIX,* Part I of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June 1885:—

* When a monument needs repairing, the officer in charge of the cemetery should communicate with the friends of the deceased or, when such communication is not possible, advertise three times in the *Gazette of India* and the Gazette of the Province; and if it falls into a ruinous condition, and no person will undertake to restore it, the ruined monument shall be made level with the ground during the next repairs, and any slab it contained will be placed over the grave in simple masonry, or be inserted in the wall of the cemetery.

Inscription.	*Date.*
Philip Melville	1854
Edward Banker	1851
Large grave. (No name.)	
Pillar on pedestal. (No name.)	
Daniel Sandford	1849
Lieutenant Augustus Thompson	1849
August Thompson	1848
Richard Thompson	1848
Sarah Ann Godwin	1849
John George Bowser	1849
James Ray	1849
Francis Tibbets	1849
Double grave. (No name.)	
Archer	1848
Grave. (No name.)	
Owens	1849
Macnamara	1849
Edith Carter	1849
Elizabeth Read	1848
Ensign Giles	1848
Large grave. (No name.)	
Large grave. (No name.)	
Elizabeth Bodel	1849
Letitia Whitaker	1847
Three upright pillars. (Inscription illegible.)	
Large grave. (Inscription illegible.)	
Juliana Francis Lamb	1850
Large grave. (Inscription illegible.)	
Joseph Travis	1846
Large grave. (Inscription illegible.)	

Inspection.	*Date.*
Frank Montagu Ryves	1850
Harry Robert Ryves	1850
Elizabeth Rees	1850

J. F. MONTGOMERY,
Chaplain of Lahore.

LAHORE,
The 6th February 1886.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.—ESTABLISHMENT.

Calcutta, the 3rd March 1886.

No. 14.—Captain R. Gardiner, R.E., Class II, Superior Revenue Establishment of State Railways, is granted leave for one month, under Public Works Department Code, Volume I, Chapter V, 14 B, with effect from the 1st March 1886.

The 4th March 1886.

No. 15.—Mr. G. Moyle, Executive Engineer, 4th Grade, is granted furlough for eighteen months, with the necessary subsidiary leave, from such date as he may be permitted to avail himself of the same.

No. 16.—Mr. E. G. J. McCudden, Executive Engineer, 3rd Grade, is granted eight months' furlough, together with the usual subsidiary leave, with effect from such date as he may be permitted to avail himself of the same.

No. 17.—Mr. P. P. Dease, Executive Engineer, 2nd Grade, sub. *pro tem.*, was granted special leave on urgent private affairs for eighteen days, with effect from the forenoon of 6th November 1885.

F. S. STANTON, *Colonel, R.E.,*
Director General of Railways.

Statement of Silver Balance in the Calcutta Mint for the week ending 3rd March 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 24th February 1886 . .	1,30,416	
Value of Government silver in the Mint on the same date .	8,32,140	9,62,556
ADD—		
Silver received by the Mint during the week on account of the Currency Department	1,772	
Ditto ditto Government	...	1,772
		9,64,328
DEDUCT—		
New coin paid to Reserve Treasury during the week .	47,000	
Petty items issued for miscellaneous purposes . . .	474	47,474
Balance on the evening of the 3rd March 1886 . . .	...	9,16,854
The Balance comprises—		
Silver held on account of the Currency Department .	1,32,188	
Ditto ditto Government	7,84,666	9,16,854
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	55	
Ditto ditto Government	...	55

A. W. BAIRD, *Major, R.E.,*
Offg. Master of the Mint.

CALCUTTA MINT,
The 4th March 1886.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No of Note.	Value.	Name of Claimant.
		R	
22	N 4—13986	5	The District Superintendent of Police, Etah.
23	D 8—54102	500	Babu Shib Chandra Banarji, Badaun.

ALLAHABAD,
The 25th February 1886.

A. H. ANTHONY,
Asst. Accountant Genl.,
In charge of Paper Currency Office.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
34	E 1—82045	1,000	Pundit Ishri Pershad, Agent of Raja Hurbans Singh, Lahore.
	„ —82046	1,000	

WILLIAM H. DOBBIE,
for *Deputy Commissioner of Currency.*

LAHORE,
The 26th February 1886.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
54	B 86—22177	100	A. Gopalasawmy Naidu, Bangarupett.
	„ —22178	100	
	„ —22179	100	
	„ —22180	100	
	„ —22181	100	
55	B 86—32621	100	H. Shrinivas Kamti, Kondapur.

FORT ST. GEORGE,
The 22nd February 1886.

H. S. GROVES,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

POST OFFICE.

NOTIFICATIONS.

Unclaimed letters held in the Calcutta General Post Office on 4th March 1886.

Finlay, H. Simons, Miss M. A. Trower, H. B. H.

Letters marked "Care of Post Office."

Abercromby, Hon. Ralph.
A B.
Atkinson, Mrs. T.
Atkinson, Thos.
Babington, Major.
Baggs H. W.
Barclay, J J T.
Barnett, Mrs Ann.
Barnett, Mrs E.
Bateman, S H.
Bennett, J B
Bicknell, A. S.
Blaker, Mr
Blunt, W B.
Bogle, Miss.
Bose, P. N.
Bowers, S
Brown, Rev. J. J.
Butler, T.
Capel, Lt.-Col.
Carpenter, A.
C B. H.
Chelton, H.
Clark, James.
Clarke, F. G.
Coleman, R. J.
Crawford, J.
Croghan, W J.
Dawkins, W. G.
"Dee."
Derham, Henry.
Dessa, H T
Dundas, Mrs.
Dwarris, J. H.
E.
E. M. K, Miss.
Easton, Percy H.
Ellis, Mrs Jas.
Entwisle, R
Fez, Lt Col.
Flinsch, Ferdinand.
Forrester, W.
Franklin, R O.
Freme, C.
G P O.
Gilmour, Capt. D. C.
Gluchet, Mrs.
Goldberg, H
Grant, Mrs M.
Greenhill, E G.
Griffiths, Norris.
Gusture, Esq.
Hals, Mrs. C.
Heath, Mrs
Henderson, Joseph.
Henstrom, E. W.
Hughes, Capt
Jefferson, J. J. D.
K P M
Kirkbride, J.
Kirk, J
Litke, de Louis G.
Lloyd, E I.
Lord, Esq
Love, J W.
Lowe, Mrs.
M O
MacDougall, D.
McLaughlin, John.
Manheid, J J.
Mason, F. S.
Matthesson, L.
Mattin, Mrs.
May, J A
Minaeff, Mr.
Nellie, Miss N.
Newham, A. W.
Norris H
Norville, Mrs. L.
Orme, R W.
Page, George.
Palmer, Col A. P.
Parker, Mrs A. H.
Phillips, W. G St. V.
Philips, Henry.
Pike, H R
Portland, Mrs. B.
Pyle, Mrs. C. I.
Reece, Mrs A.
Roberts, J R.
Robinson, E. A.
Robinson, W.
Rode, Capt. J. H.
S. M
Sandland, T. S.
Saxavany, K.
Schmid, Otto.
Schuster, Maurice.
Scotland, Mrs. W. A.
Shaw, H J
Simpson, Percy.
Singleton, C W.
Smallwood, Geo.
Smairt, Mrs. R. B
Smith, Capt. S Spencer.
Smith, Mrs F E.
Speer, A. E
Stanislaus, Walter.
Straw, Mrs R.
Sternbergh, A.
Storey, A.
Symons, W. S.
Thorpe, Sydney.
Thurman, W. A.
Tooms, Charles.
Transche, Hern. J. Von.
Tudor, T G.
Turner, Mrs H. G.
Tyrrell, David.
Vinall, J. N.
Vob, Mrs.
Volpi Beaucourt, et.
Walker, G A.
Walker, P C.
Webster, Fred.
Webster, T. E.
Wessendorff, Henri.
Whimster, J
Wilson, Mrs. Mark.
Wittelstrauss, W
Wood, Tempest.
Yancovici, Mendel.

Registered Letters.

Barclay, J.
Cesare, Mon F.
Chapman, B'Arcy
Gambaldi, Augustus.
Godfrey, J. B.
Harris, Ashby.
Nilson, Mrs.
Paul, H.
Ross, A.
Sarkies, J W
Steruzilles, David.
Sternbergh, M.
Thibaud, T.

Unclaimed Letters held in the Barrackpore Post Office on the 1st March 1886.

Bennett, G. A T.
Bhattacharjee, Indra Bhusan
Chackravarti, Ram Chandra
Cook, Alexander.
Fagan, H R.
Fraser, Miss L.
Garrett, Capt E. A.
Ghosh, Hari Chum.
Hampton, F J.
Gomes, Edwin.
Hart, E. H
Harvey, J R.
Isad Ali
Landale, J.
Lyon, J.
Macdougald, P.
Maseyk, A D.
Moses, D H R.
N. Gyonnyan, Prince.
Owen, C. J
Riddell, Capt.
Roy, Nil Madhub.

E. HUTTON,
Presidency Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

The 6th March 1886.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886.	
Madras and Ceylon	6th Mar.	P. & O. Str. *Shannon.*
Colombo, Penang, Singapore, Hong-Kong, Shanghai, Yokohama, and Australian Colonies	16th "	From Bombay.
Foreign Mails *vid* Bombay	9th "	From Bombay.*
Ditto Book Post and Pattern Packets	8th "	From Bombay.
Rangoon and Moulmein	10th "	Str. *Africa.*
Akyab, Kyouk Phyoo, Sandoway and Rangoon	10th "	Str. *Mahratta.*
Rangoon	9th "	Govt. Str. *Clive.*
Straits and Hong-Kong	6th "	Str. *Wingsang.*
Port Blair and Camorta	11th "	Str. *Maharani.*

* Also for Cape of Good Hope and Natal through United Kingdom, also *vid* Aden for Mauritius, Mahé (Seychelles), Mayotte, Nosi Be and Réunion can be forwarded.

N.B.—The letter-box will close at 7 P.M. precisely, after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P.M.

E. HUTTON,
Presidency Post Master.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا كوئينائين كا خوب قائم مقام هى اور كلكته كے بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے هرايك ملازم سركاري واسطے سركاري كام اور خيرات كے اور سواے اونكے جو كوئي ايك مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس كے ٹين كا چار روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا آٹهه روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا سوله روپيه آٹهه آنه ،

اور عوام الناس بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس ٹين كا پانچ روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا دس روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا بيس روپيه ،

يهه دوا كلكته كے بڑے بڑے ولايتي اور ديسي دوا خانونمين بكتي هى ماسواے قيمت مذكورهٔ بالا كے محصول ڈاك چار ور آٹهه اونس كے ٹين كا آٹهه آنه ; اور ايك پونڈ كے ٹين كا باره آنه ،

CRYSTALLYNE CINCHONA FEBRIFUGE.

A new and improved preparation made at the Government Factory from Red Cinchona Bark This is a more perfect substitute for Quinine than the ordinary uncrystallized Febrifuge. It can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds and upwards* at a time, from the Superintendent, Royal Botanic Garden, Seebpore, near Calcutta, for *cash only*, at the following rates: per four-ounce tin, R6-8; per eight-ounce tin, R12-8; per pound tin, R24. The general public can be supplied by the Superintendent, Royal Botanic Garden, for *cash only*, at the undernoted rates: per four-ounce tin, R8-8; per eight-ounce tin, R16-8; per pound tin, R32. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

كرسٹلين سنكونا دوائي بخار ،

لال سنكونا بارك كي ايك نئي اور عمده دوا گورنمنٹ فاكٹري مين تيار هوئي هى معمولي بے صاف كي هوئي دوائي بخار سے كونين كے لئے يهه بهت خوب قايم مقام هى اور سيب پور متصل كلكته كے بوٹانكل گارڈن يعني كمپني باغ كے سپرنٹنڈنٹ صاحب سے هر ايك ملازم سركاري كام اور خيرات كے لئے اور وه لوگ جو ايك مشت بيس پونڈ لين نقد اس بهار سے خريد سكتے هين يعنے چار آونس كے ٹين كا چهه روپيه آٹهه آنه ; آٹهه آونس كے ٹين كا باره روپيه آٹهه آنه ; اور ايك پونڈ كے ٹين كا چوبيس روپيه—

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

BRITISH BURMA.

NOTICE.

DEPUTY COMMISSIONER'S COURT, DISTRICT THONEGWA.

The 4th February 1886.

CIVIL SIDE MISCELLANEOUS CASE NO. 4 OF 1885.

IN THE MATTER OF THE ESTATE OF G. J. ROBERTS, DECEASED.

Whereas G. J. Roberts, late Manager, Government Tobacco Plantation, Maubin, Thonegwa District, died intestate on the 5th January 1885 Notice in pursuance of the 7th Section of Regulation V of 1799 is hereby given to all persons claiming to have any interest in the property and credits of the said G J. Roberts, deceased, to appear in the said matter (if they think fit so to do) either personally or by a duly authorized agent, on the 15th May 1886, when the Court will proceed upon all the claims and pronounce judgment in the matter.

Dated Maubin, the 6th February 1886

W. W. PEMBERTON,
District Judge, Thonegwa.

IN THE COURT FOR THE RELIEF OF INSOLVENT DEBTORS AT CALCUTTA.

In the matter of Hadjee Hadaitoollah Saddoollah Buxoollah Doojali and Yacoob, lately carrying on business (amongst other places) at No. 143 Hookaputty Burra Bazar in Calcutta in co-partnership under the name style and firm of Meerun Gomastah Shaik Poorunder Noozroo Insolvents.

Notice is hereby given that by an order made by this Court in this matter on and bearing date the sixth day of January 1886 It was ordered that the creditors of the Insolvents abovenamed should before the 1st day of April next file in the office of the Chief Clerk this Court a statement of the amount of their respective claims against the Estate of the said Insolvents duly verified by their respective affidavit and thereupon the said Chief Clerk should form a schedule from the claims so to be filed.

M. CAMELL,
Attorney for J. C. Macgregor, Esq., Official Assignee.

CALCUTTA,
The 21st January 1886.

PROMISSORY NOTES.

Lost

The lower half of the Government Promissory Note No. 200570, of the 4 per cent. of 1865, for R1,000, originally standing in the name of the Bank of Bengal, and last endorsed to Sreemutty Krishna Kamini Rudra, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and of the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

SREEMUTTY KRISHNA KAMINY RUDRA.
Calcutta.

Lost, Stolen, or Destroyed.

The undermentioned Government Securities particularised at foot, belonged to Tara Prosonno Mukerjee, deceased, by whom they were never endorsed to any other person. Payment of the undermentioned notes and of the interest thereupon has been stopped at the Public Debt

Office, and application is about to be made to Government for the issue of duplicate notes in favour of the undersigned, the representative of the said Tara Prosonno Mukerjee :—

Note No. 012711 of the 4 per cent. of 1854-55, originally standing in the name of Abhoy Churn Roy, and last endorsed to late Tara Prosonno Mukerjee, for ₹500.

Note No. 032436, of the 4 per cent. of 1854-55, standing in the name of Tara Prosonno Mukerjee, for ₹500, and

Note No. 006517, of the 4½ per cent. of 1872, standing in the name of Tara Prosonno Mukerjee, by whom they were never endorsed to any other person, for ₹500.

GANGA PROSONNO MUKERJEE,
Bally.

The Gazette of India.

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PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th February, 1886;—

No. 3 of 1886.

A Bill to amend the North-Western Provinces Rent Act, 1881.

WHEREAS it is expedient to amend the North-Western Provinces Rent Act, 1881; It is hereby enacted as follows:— of 1881.

Short title and commencement.

1. This Act may be called the North-Western Provinces Rent Act, 1886; and it shall come into force at once.

Amendment of section 95 of Act XII of 1881. of 1881.

2. For the last paragraph of section 95 of the North-Western Provinces Rent Act, 1881, the following shall be substituted, namely:—

"For the purposes of the Court-fees Act, 1870, the amount of fee payable in the cases next hereinafter mentioned shall be computed as follows:— of 1870.

(i) in applications under clause (*c*), and in appeals from orders passed on applications under that clause, as in a suit for possession of the land to which the application or appeal relates;

(ii) in applications under clauses (*l*), (*n*), (*o*) and (*p*), and in appeals from orders passed on applications under clauses (*d*), (*e*), (*f*), (*l*), (*n*), (*o*), (*p*), (*q*) and (*s*), according to the rent of the land to which the application or appeal relates payable for the year next before the date of presenting the application, or, if in any case the fee cannot be so computed, then according to the annual letting value of the land as estimated by the applicant or appellant, as the case may be

"(iii) in applications under clause (*m*), and in appeals from orders passed on applications under clauses (*j*), (*m*) and (*t*), according to the amount claimed in the application or in the petition of appeal, as the case may be."

New sections inserted after section 100 of same Act.

3. After section 100 of the same Act the following sections shall be inserted, namely:—

Power of Board to transfer business.

"**100A.** The Board may, on cause shown to its satisfaction, transfer any suit, application or appeal, or class of suits, applications or appeals, from any Court of Revenue to any other Court of Revenue competent as regards the nature of the case or class of cases to deal therewith under the provisions of this Act.

Commissioners may transfer appeals.

"**100B.** (*1*) The Commissioner of a Division may, with the sanction of the Local Government, transfer any appeal or class of appeals pending before himself to any Collector of a district within his Division.

"(*2*) The order passed by a Collector on an appeal transferred to him by the Commissioner under sub-section (*1*) shall be subject to appeal and revision in the same manner as if it had been passed by the Commissioner, and not otherwise.

"(*3*) The Local Government may by order recall any appeal transferred to a Collector under sub-section (*1*), and refer it for disposal to the Commissioner of the Division by whom it was transferred."

Addition to section 189.

4. In section 189 of the same Act, after the words "one hundred rupees, or" the following shall be inserted, namely:—

"in which the rent payable by the tenant has been a matter in issue and has been determined, or".

Sections 193, 196 and 197 of the same Act in part repealed.

5. In the same Act the last twelve words of section 196, the last twelve words of clause (*a*) of both sections 193 and 196, and the last six words of section 197, are repealed.

Amendment of section 194 of same Act.

6. In section 194 of the same Act the word "other" is repealed; and in clause (*b*), of the same section, for the word and figures "section 99" the words and figures "sections 99 and 100" shall be substituted.

Substitution of new section for section 195 of same Act.

7. For section 195 of the same Act the following shall be substituted, namely:—

"195. The orders of an Assistant Collector of the first class on applications mentioned in section 98 shall be final."

Amendment of section 198 of same Act.

8. In section 198 of the same Act, for the word and figures "section 100" the words and figures "sections 99 and 100" shall be substituted.

Section 199 of same Act amended.

9. In section 199 of the same Act, after the words "The Board may" the words "notwithstanding anything hereinbefore contained" shall be inserted.

Addition to section 211 of same Act.

10. In section 211, after clause (*d*) the following shall be inserted, namely:—

"(*e*) as to the transfer of appeals to Collectors under section 100B".

Saving of orders passed before Act came into force.

11. Nothing in this Act shall confer a right to appeal from any order passed before the coming into force of this Act from which an appeal would not have lain if this Act had not been passed.

STATEMENT OF OBJECTS AND REASONS.

THE objects of this Bill are (*a*) to check the growth of an irregular system of appeal which has arisen from an abuse of the powers of applying for a revision of certain orders of the Revenue Courts granted by Act XII of 1881, (*b*) to enable the Local Government to relieve Commissioners of a portion of their judicial work by empowering them to transfer appeals pending before them to Collectors for disposal, (*c*) to give a right of appeal in rent-suits decided by a Collector or Assistant Collector of the first class where the rent payable is disputed and determined, and (*d*) to enable the Board of Revenue to transfer suits, applications or appeals from one subordinate Court to another.

Act XII of 1881 declares that certain orders of Collectors and Assistant Collectors of the first class on applications shall be final, subject to revision by the Commissioner of the Division or by the Board. Applications for revision to these tribunals can be made on a stamp of one rupee, and the consequence is that two appeals, the first to Commissioner, the second to the Board, are virtually granted on payment of a light stamp-duty in cases in which the legislature held that the orders should be final, and that some Commissioners are swamped, and the Board unduly occupied, with judicial work. A large proportion of these applications are rejected, but the careful scrutiny of the petition, and very often the examination of the record of the Court of first instance which must precede an order rejecting the petition, are a fruitless waste of the time of highly paid officials, and the facility and cheapness with which such applications can be presented hold out an encouragement to frivolous appeals. At the same time it is admitted that there is a proportion, though a small one, in these cases where orders passed by the Courts of first instance may call for a remedy. The Bill sweeps away the revisional jurisdiction of Commissioners altogether, but gives in lieu of it a right of appeal on an *ad valorem* stamp. A second appeal is allowed when the Commissioner reverses or modifies the decree of the Court of first instance.

2. The amount of judicial work connected with rent-suits has been increasing year by year, especially in the Benares and Meerut Divisions. It is therefore proposed to give power to Commissioners under the control of the Local Government to transfer for disposal appeals pending in their Courts to Collectors. This is on the anology of the Bengal Civil Courts Act, which empowers District Judges, subject to the orders of the High Court, to refer civil appeals for disposal to Subordinate Judges.

3. Section 189 of Act XII of 1881 makes the judgments of the Collector of a district and of an Assistant Collector of the first class appealable to the District Judge in certain classes of suits, where the value of the subject-matter exceeds Rs. 100. An exception to this pecuniary limit is admitted in suits where the proprietary title to land is determined. It is now proposed to extend the exception to cases where the rent is disputed and determined. In rent-suits this is frequently the main point of contention, and the decision in a single suit may govern rents in an entire village. It is desirable, therefore, that either party should be able to appeal from an adverse decision on such a point, and that the risk of contradictory decisions of different tribunals should be avoided.

4. Opportunity has also been taken to add a section to the Act empowering the Board of Revenue, on cause shown to its satisfaction, to transfer suits, applications or appeals from one subordinate Court to another. This is in accordance with the power granted to Civil Courts by the Code of Civil Procedure, and the want of such a power in the highest Revenue Court may force an officer to try a case in which he is interested in his executive capacity, such as President of a District or Municipal Board, or Manager for the Court of Wards.

J. W. QUINTON.

The 19th February, 1886

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th February, 1886:—

X of 1873.

NO. 4 OF 1886.

A Bill to amend the North-Western Provinces Land-Revenue Act, 1873.

WHEREAS it is expedient to amend the North-Western Provinces Land-Revenue Act, 1873, in manner hereinafter appearing; It is hereby enacted as follows:—

New section inserted after section 11.

1. After section 11 the following section shall be inserted, namely:—

Appointment, powers and duties of Additional Commissioner.

"11A. (1) The Local Government may, from time to time, with the previous sanction of the Governor General in Council, appoint an Additional Commissioner in a Division.

"(2) An Additional Commissioner shall hold his office during the pleasure of the Local Government.

"(3) An Additional Commissioner shall exercise such powers, and discharge such duties, of the Commissioner of the Division under this Act, or under any other law for the time being in force, as the Local Government may from time to time prescribe, but only in such cases as the Commissioner of the Division may direct.

"(4) This Act and every other law for the time being applicable to the Commissioner of the Division shall apply to the Additional Commissioner when exercising any powers or discharging any duties under sub-section (3), as if he were the Commissioner of the Division."

STATEMENT OF OBJECTS AND REASONS.

THE North-Western Provinces Land-revenue Act contains no provision, such as is found in the Codes of the Lower Provinces of Bengal, Bombay, the Punjab and Central Provinces, authorizing the appointment of Additional Commissioners.

At present the Commissioner of Benares is quite unable to cope with the judicial work pending in his Court, and it is very desirable that the Lieutenant-Governor should have the power, which exists in other provinces, of reinforcing the Commissioner under exceptional circumstances by a substantive, though temporary, measure of direct relief and assistance.

This Bill has been drawn enabling the Local Government, with the previous sanction of the Governor General in Council, to effect this, by appointing an Additional Commissioner and distributing the judicial work between him and the Commissioner of the Division.

J. W. QUINTON.

The 19th February, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 10.] CALCUTTA, SATURDAY, MARCH 6, 1886.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 26th February, 1886.

PRESENT:

The Hon'ble C. P. Ilbert, C.S.I., C.I.E., *presiding.*
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
Major-General the Hon'ble T. E. Hughes, R.A.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St.A. Goodrich.
The Hon'ble J. W. Quinton.
The Hon'ble R. Steel.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL D.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.

NORTH-WESTERN PROVINCES RENT ACT AMENDMENT BILL.

The Hon'ble MR. QUINTON moved that the Bill to amend the North-Western Provinces Rent Act, 1881, be referred to a Select Committee consisting of the Hon'ble Mr. Ilbert, the Hon'ble Sir S. Bayley, the Hon'ble Sir A. Colvin, the Hon'ble Mr. Hunter and the Mover.

The Motion was put and agreed to.

NORTH-WESTERN PROVINCES LAND-REVENUE ACT AMENDMENT BILL.

The Hon'ble MR. QUINTON also moved that the Bill to amend the North-Western Provinces Land-Revenue Act, 1873, be referred to a Select Committee consisting of the Hon'ble Mr. Ilbert, the Hon'ble Sir S. Bayley, the Hon'ble Sir A. Colvin, the Hon'ble Mr. Hunter and the Mover.

The Motion was put and agreed to.

DEO ESTATE BILL.

The Hon'ble SIR S. BAYLEY moved for leave to introduce a Bill to apply the Chutia Nagpur Encumbered Estates Act, 1876, to the Deo Estate in the Gaya District. He said:—

"The object of this Bill is to give effect to a private arrangement that has been come to by and on behalf of the Rájá of Deo with his creditors. The estates of the Rájá of Deo are situated in the south of the Gaya district adjoining the Chutia Nagpur division, and his raiyats are living very much in the same condition as the people of Chutia Nagpur. The Rájá of Deo is the representative of an ancient Rájput family who have for many generations done very good service to the Government, extending as far back as the rebellion of Cheyt Singh; they have given assistance to the Government in the Sambalpur troubles, the Kol rebellion, and lastly they gave us, to my own knowledge, very great assistance in the year of the Mutiny. For these reasons, and looking to the position of the family, the Government of Bengal considered it of serious political importance that the estates of the Rájá should, if possible, be maintained. Unfortunately, in the days of the father of the present Rájá the estate fell very heavily into debt. The Government of Bengal applied to us at the beginning of last year on the subject, and various proposals were made. At one time it was proposed that there should be a deed of assignment by which management on the part of the Government should be secured, but it was considered that there were legal difficulties in the way which would prevent that proposal being worked out satisfactorily. The Rájá himself wanted his estates to be taken under the management of the Court of Wards, but, although the North-Western Provinces Act allows that proceeding, the Bengal Act gives no power to take an estate under the management of the Court of Wards when the owner is not a minor or is not in any other way disqualified.

"The arrangement which has now been come to is an arrangement by consent. We agreed to legislate on the condition that a scheme for paying off the debts was laid before the creditors, and that all the creditors should agree as to the amount of their debts under the scheme for settlement. Accordingly a meeting was held on the 19th January last, when all the creditors appeared either in person or by agent before the Collector of Gaya; the scheme was explained to them, and they have all signed the agreement. The Mahárájá of Darbhangá has acceded separately on the condition of priority which he attaches and which will be embodied in the Bill. The reason of this is that the Mahárájá of Darbhangá, who is the largest creditor, holds a decree the execution of which has been postponed to next month, in order that a satisfactory settlement might in the meantime be entered into. These are the circumstances under which I ask leave to introduce the Bill, and I hope there will be no objection to it."

The Motion was put and agreed to.

The Hon'ble SIR S. BAYLEY also introduced the Bill.

The Council adjourned to Friday, the 5th March, 1886.

S. HARVEY JAMES,
Offg. Secy. to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 1st March, 1886.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SUPPLEMENT TO THE STATEMENT OF PRICES CURRENT (RETAIL) OF FOOD GRAINS FOR THE 2nd HALF OF DECEMBER 1885 AND 1st HALF OF JANUARY 1886, PUBLISHED IN PAGES 182, 183, 188, 189 AND 286 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA" DATED 30th JANUARY AND 20th FEBRUARY 1886.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
		QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.													AVERAGE WAGES PER MONTH.		
PROVINCE.	DISTRICT.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum, (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine Coracana*).	Kangni or Kakun, Italian Millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thúr Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	2nd half of December 1885.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a p.	R a. p.	R a. p.
MADRAS.	Godavery	...	...			...	...	..	...	...	...	...	...	...	4 0 0	5 0 0	12 10 8
MADRAS.	Cuddapah	...	...	...	...	...	...	..	...	...	...	..	...	...	7 8 0	7 8 0	15 0 0
BRITISH BURMA.	Bassein	...	...	...	...	...	...	...		...	...	...	...		15 0 0	14 0 0	40 0 0
BRITISH BURMA.	Tavoy	...	...	.	...	...	.	...	...	...	...	...	...	...	15 0 0	15 0 0	30 0 0
BRITISH BURMA.	Toungoo	...	...	...	...	...	...	...	...	...	...	...		...	15 0 0	14 0 0	45 0 0
	1st half of January 1886.																
RAJPOOTANA.	Jhallawar (revised)	21 8½	26 9	8 14	11 13	28 5	15 13	...	..	32 3	35 6	...	175 0	10 13	...	...	...

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DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 2nd HALF OF JANUARY 1886.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common	Jowar or Cholum (*Sorghum vulgare*)	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*)	Gram, Chola, Kadalay or Sumaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thur Cadian Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S Ch	S Ch.	S Ch.	S Ch.	S. Ch.	S. Ch.	S Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S Ch.	S. Ch	
Madras.	Ganjam	13 5		12 2	13 0			23 6	...	..	...		215 13	13 13	
	Vizagapatam	16 0	.	9 0	10 3	20 8	22 13	24 3	...	.	.		93 5	14 0	
	Godavery	14 6		10 14	14 8	22 2	19 6	28 3	...				170 2	13 8	
	Kistna	8 13		11 14	13 0	15 10		25 0		...			145 13	14 10	
	Nellore	10 5		12 6	15 8	21 10	22 3	25 0	..	..			93 5	14 13	
	Cuddapah	14 11	...	10 11	12 0	22 14	27 8	28 8		..			194 6	15 5	
	Anantapur	11 0	..	10 11	11 14	26 13	18 5	25 3		..	.			13 11	
	Bellary	18 3	...	11 3	12 6	25 11	24 6	31 0		.	...	...	94 13	13 11	
	Kurnool	12 11	..	11 6	12 2	26 11	24 6						138 13	14 0	
	Madras	11 5	..	11 2	12 5	17 5	21 13	25 11					85 0	15 0	
	Chingleput		..	12 0	13 3	.	.	24 11		.			97 3	14 11	
	North Arcot	10 3	.	12 8	12 14	20 14	16 13	30 13				...	140 0	14 13	
	South Arcot	8 3	..	12 10	15 5		28 14	28 3		.			177 6	16 3	
	Tanjore	9 14	..	13 5	15 14	28 10	26 2	34 11	...	.	.	..	170 2	15 10	
	Trichinopoly	9 14		13 11	14 8		24 2	30 2	..		...		97 3	16 3	
	Madura	10 2		11 5	11 13	25 14	23 8	32 8			.		116 10	15 14	
	Tinnevelly	8 8		10 11	13 10		.			.			70 0	15 11	
	Coimbatore	12 5		12 10	13 10	20 14	30 3	24 10	...	...			121 8	14 10	
	Nilgiris	8 8	...	8 13	10 6	15 6	16 13	17 5		..	.		161 13	11 0	
	Salem	10 3	...	11 3	13 3	21 13	19 11	27 6		..	.		238 2	15 11	
	South Canara	9 11	..	12 6	14 6		.	21 2				..	157 14	17 0	
	Malabar	10 2		12 2	12 8		..	16 13				...	121 8	14 6	
Bay.	Bombay	10 9	18 2	7 3	10 13	18 14	14 11	17 13	14 11	16 13	20 9	15 6	62 6	12 9	
	Daskrohi (Ahmedabad)	16 0	22 0	6 8	11 0	22 6	17 8			22 0		16 0	80 0	16 0	
	Kaira	13 4	18 4	9 0	9 4	20 0		18 4	17 0	17 0		12 4	80 0	16 0	
	Surat	16 0	20 0	8 0	10 0	20 0	16 0			17 2		16 0	80 0	18 0	
	Broach	14 8		8 0	11 0	16 4	15 8			18 4		10 4	101 0	14 12	
	Tanna (Salsette)	10 10	.	8 10	10 5	12 0	15 0		.	14 5			74 8	16 6	
	Colaba (Alibag)	8 8		6 0	10 8					14 0		7 8	115 0	11 8	
	Khandesh (Dhulia)	17 3	.	7 8	9 6	25 12	17 13			18 9			213 0	14 0	
	Násik	17 11	.	10 8	12 4	.	18 0	21 0		19 0		10 5	130 0	15 0	
	Ahmednagar	15 4		8 4	9 6	23 5	19 6		..	17 4		11 6	95 0	14 7	
	Poona	12 10	8 5	8 9	9 13	19 9	17 4	6 3		16 2	...	10 2	68 0	14 7	
	Sholápur	14 12		10 15	11 12	25 14	22 15			14 10	..	14 7	80 0	13 4	
	Bijapur (Bagalkot)	15 6		7 1	8 14	20 4	22 1			14 14		10 2	120 0	11 4	
	Satara	10 11		8 4	9 5	17 5	15 8			13 0	..	9 10	116 8	14 9	
	Belgaum	16 0	11 0	11 8	12 0	20 0	21 0	24 0		14 0	..	7 0	69 6	13 0	
	Dharwar (Hubli)	17 0		10 0	11 0	25 0	21 0	31 0	17 0	14 0		8 0	89 0	9 0	
	Ratnágiri	9 14	..	9 4	12 11	15 9	13 7	16 7		14 0	..	10 2	120 0	14 2	

BOM.	Kanara (Karwar)	13 0	...	7 0	12 4	18 0	13 0	21 0	...	16 0	...	13 0	213 5	12 0
	Pánch Mahals (Godhra)	12 0	...	9 8	10 10	...	16 0	20 0	...	22 13	24 0	11 6	160 0	15 4
	Aden	8 0	...	6 3	7 0	10 3	11 3	.	...	11 3	...	6 3	65 5	32 0
	Asirgarh	15 0	...	10 0	12 0	26 0	24 0	...	18 4	17 11	...	10 0	160 0	12 0
	Baroda (Camp Sadar Bazar)	12 13	13 11	6 14	8 12	17 11	15 12	18 5	11 7	18 0	...	11 7	80 0	13 11
	Disa Cantonment	17 12	...	6 4	9 4	22 0	22 0	...	..	21 12	...	11 12	135 0	13 0
	Nimach Cantonment	20 4	33 1	8 0	9 0	28 0	23 0	...	...	28 0	29 0	26 0	180 0	13 0
	Nasirabad	23 0	35 0	7 0	8 0	34 7	26 6	...	14 0	37 0	35 12	15 12	90 0	14 0
	Rajkot	17 0	...	6 0	9 8	20 0	17 0	...	...	22 0	...	...	80 0	35 0
	Upper Sind Frontier	13 4½	22 14	10 11	11 7	23 11	23 12	...	...	23 12	...	10 11	160 0	12 12
	Karachi	12 0	19 0	8 0	14 0	20 0	16 0	20 0	16 0	19 0	18 0	8 0	85 0	16 0
	Haidarabad (Gidu Bunder)	13 0	20 0	8 0	14 0	19 0	18 8	...	...	18 0	23 0	8 0	150 0	14 0
	Shikarpur	15 0	22 8	10 0	12 0	21 0	·26 0	...	...	20 0	...	...	140 0	12 8
	Sukkur	16 0	27 8	10 0	14 0	21 8	22 0	...	...	24 8	..	...	120 0	14 0
	Thar & Parkar (Umarkot)	13 8	...	..	16 0	...	17 0	...	...	..	...	...	160 0	14 12
	Western Districts.													
BENGAL.	Burdwan	14 8	..	16 2	18 12	...	...	...	...	18 0	...	24 0	120 0	13 8*a*
	Bankoora	16 8	18 0	19 0	22 0	...	...	...	...	17 8	22 0	22 0	240 0	12 12*b*
	Beerbhoom	14 4	..	12 0	17 8	...	...	...	...	16 0	...	18 12	160 0	12 0*c*
	Midnapore	14 0	...	15 0	20 0	...	...	...	...	17 0	...	14 0	155 0	12 8*d*
	Hooghly	16 0	..	10 0	14 0	...	...	...	...	16 0	...	16 8	120 0	13 9*e*
	Howrah	15 8	...	8 14	13 0	...	...	...	...	17 8	...	16 0	90 0	13 0
	Central Districts.													
	Calcutta	14 4	19 15	6 4	8 14	13 0	15 1	...	16 0	18 9	19 15	19 14	90 0	13 4
	24-Pergunnahs	13 4	17 8	8 0	13 4	...	...	...		17 8	19 0	20 0	100 0	12 13*f*
	Nuddea	13 5¼	...	12 0	14 14	...	...	...	...	20 0	...	20 0	...	11 10¼*g*
	Khoolna	...	...	14 0	16 0	...	...	...	...	16 0	...	10 8	200 0	12 0*h*
	Jessore	12 4	...	13 4	17 0	...	...	...	...	16 0	...	16 0	120 0	11 12*i*
	Moorshedabad	16 0	..	14 0	17 0	...	...	...	...	21 4	...	20 0	120 0	12 0*j*
	Dinagepore	14 12	17 0	16 0	21 0	...	...	...	...	13 0	...	8 0	140 0	12 0
	Rajshahye	12 0 to 14 4	...	15 0	18 12 to 19 8	...	...	...	...	17 4 to 19 11	...	...	240 0	12 12*k*
	Rungpore	18 0	..	12 0	22 0	...	...	...	...	12 0	...	14 0	120 0	11 0*l*
	Bogra	15 0	...	15 0	24 0	...	...	...	...	19 8	...	..	90 0	12 0
	Pubna	17 0	..	8 4	20 10	...	...	...	...	16 8	...	21 0	200 0	12 6*m*
	Darjeeling	10 0	9 0	5 0	13 0	...	...	13 0	...	10 0	20 0	8 0	120 0	8 0*n*
	Jalpáiguri	13 5	20 0	16 0	27 0	...	...	..	...	14 0	...	...	128 0	12 0*o*
	Eastern Districts.													
	Dacca	15 0	26 0	8 6	16 0	...	...	...	...	17 0	...	...	120 0	13 0*p*
	Furreedpore	16 0	25 0	16 0	18 0	...	...	...	...	16 0	...	16 0	140 0	12 0*q*
	Backergunge	..	...	13 0	16 0	...	...	...	...	16 0	...	...	120 0	12 8*r*
	Mymensingh.	11 8	...	11 8	17 0	...	...	...	...	14 0	...	16 0	...	12 0*s*
	Chittagong	16 0	...	15 0	20 0	...	...	...	...	14 0	...	9 0	120 0	12 0*t*
	Noakholly	..	...	16 0	18 0	...	...	...	...	15 8	...	...	...	10 0
	Tipperah	13 4	...	14 14	18 4	...	...	...	...	14 10	...	8 0	...	12 8*u*
	Chittagong Hill Tracts	...	...	11 0	12 10	...	...	...	...	...	...	...	320 0	8 0
	Hill Tipperah	12 0		14 0	18 0	...	...	...	...	12 0	...	16 0	...	11 0

a In sub-divisions retail prices of salt per rupee were:—Culna and Cutwa 14 seers, and Raneegunge 13-5 seers.
b In Bishenpore retail price of salt 12-8 seers per rupee.
c In Rampore Hât retail price of salt 12-8 seers per rupee.
d In Contai retail prices of salt 12-8 seers per rupee.
e In sub-divisions retail prices of salt per rupee were:—Serampore 13 seers and Jehanabad 13-8 seers.
f In sub-divisions retail prices of salt per rupee were:—Baraset and Bussirhat 13 seers, Diamond Harbour—Maugrahat 10-8 seers, and Kulpihat 12-4 seers, Barrackpore 12-12 seers, and Dum-Dum 12 seers.
g In sub-divisions retail prices of salt per rupee were:—Kooshtea 13 seers, Meherpore 12 seers, Chooadanga 12-12 seers and Ranaghat 12-14 seers.
h In Satkhira and Bagirhat retail price of salt 11 seers per rupee.
i In sub-divisions retail prices of salt per rupee were:—Jhenida and Narail 12 seers, Magoora 10-12 seers, and Bongong 13 seers.
j In sub-divisions retail prices of salt per rupee were:—Lalbagh and Kandi 12 seers, and Jungipore 12-8 seers.
k In Nattore retail price of salt 12 seers per rupee.
l In sub-divisions retail prices of salt per rupee were—Gaibanda 12-8 seers and Kurigram 12 seers.
m In Serajgunge retail price of salt 13 seers per rupee.
n At Silliguri retail price of salt 12 seers per rupee.
o At Fallacotta in Alipore sub-division retail price of salt 8 seers per rupee.
p In sub-divisions retail prices of salt per rupee were:—Moonsheegunge 10-12 seers and Naraingunge 14 seers.
q In sub-divisions retail prices of salt per rupee were:—Goalundo 12 seers and Madaripore 12-8 seers.
r In sub-divisions retail prices of salt per rupee were:—Putuakhali 10-10 seers, Perozepore 11 seers, and Bhola 10-8 seers.
s In sub-divisions retail prices of salt per rupee were:—Kishoregunge 10 seers 10¾ chittacks, Attea 12 seers, Jamalpore 10 seers 10 chittacks, Sherpore 10 seers and Netrokona 12 seers 5 chittacks.
t In Cox's Bazar retail price of salt 11-8 seers per rupee.
u In sub-divisions retail prices of salt per rupee were:—Brahmunberiah 12-8 seers and Chandpore 11 seers.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 2nd HALF OF JANUARY 1886—*continued.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thúr Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Bengal—*continued.*	*Behar.*														
	Patna	23 8	34 0	11 8	17 0	...	26 0	26 0	...	22 0	21 8	27 0	120 0	11 8	
	Gya	18 8	24 0	9 0	17 8	23 8	...	26 0	17 0	20 0	...	23 0	180 0	11 0v	
	Shahabad	20 0	26 0	9 0	18 8	25 0	...	...	...	23 0	24 0	15 0	140 0	12 8w	
	Durbhunga	17 0	28 0	9 0	18 0	...	...	28 0	...	20 0	24 0	20 0	160 0	11 8x	
	Mozufferpore	18 0	24 0	12 0	16 0	18 0	...	...	12 0	19 0	27 0	22 0	140 0	12 0y	
	Sarun	19 8	28 0	8 12	19 4	...	...	23 0	17 0	21 8	26 8	25 0	160 0	11 8z	
	Chumparun	16 0	22 0	12 0	19 0	...	...	...	...	18 0	30 0	...	...	12 0z1	
	Monghyr	18 15	27 12	10 8	16 12	...	...	...	...	20 0	23 2	...	126 0	13 2z2	
	Bhágalpur	17 11	40 6	16 6	18 15	...	...	...	...	21 7	21 7	21 7	151 8	12 10z3	
	Purneah	16 0	...	19 0	21 0	...	...	...	...	20 0	...	...	160 0	10 8z4	
	Maldah	15 0	...	10 0	22 0	...	...	...	..	18 0	...	...	160 0	12 0	
	Sonthal Pergunnahs	16 0	...	13 0	22 8	...	...	...	...	16 0	28 0	28 0	200 0	13 0z5	
	Orissa.														
	Cuttack	17 1	...	10 8	18 6*	...	...	...	...	19 11	...	...	80 0	14 0	* In the interior retail prices of common rice ranged from 19 seers 11 chittacks to 23 seers 10 chittacks per rupee.
	Pooree	15 12	...	13 2	18 6	...	...	...	...	13 2	...	15 12	80 0	14 7z6	
	Balasore	14 0	11 0	13 0	20 0	...	...	...	...	15 0	...	13 0	120 0	10 8z7	
	Chota Nagpore. *South-Western Frontier Agency.*														
	Hazáribágh	17 0	18 0	12 0	20 0	...	...	25 0	...	17 12	20 0	18 0	240 0	10 0z8	
	Lohardugga	15 0	13 0	19 0	22 0	...	...	38 0	...	14 0	20 0	18 0	120 0	10 8z9	
	Singbhoom	24 0	24 0	20 0	28 0	...	...	...	...	13 0	...	24 0	360 0	9 0	
	Manbhoom	17 0	...	17 0	24 8	...	...	...	...	17 0	...	23 0	240 0	10 10z10	
Assam.	Sylhet	14 8	...	12 0	14 8	...	...	...	...	16 0	...	12 8	108 0	12 4	
	Cáchár	10 5	...	13 5½	16 13¾	...	...	...	...	13 15	..	11 13¾	64 0	12 0	
	Goálpará	18 0	...	8 0	20 0	...	...	...	...	12 8	..	10 8	70 0	12 8	
	Gáro Hills	..	...	6 0	14 0	...	...	...	...	10 0	...	8 0	160 0	8 0	
	Kámrup	16 0	...	8 0	11 0	...	...	...	...	11 0	...	12 0	160 0	11 0	
	Darrang	6 8	...	6 8	10 0	...	...	...	...	11 0	...	9 0	160 0	10 0	
	Nowgong	..	...	8 0	16 0	..	...	...	...	10 0	.	10 0	120 0	10 0	
	Sibsagar	...	...	7 0	14 0	...	...	...	...	9 0	...	11 0	160 0	9 0	
	Lakhimpur	9 8	...	10 10	13 4	...	...	...	...	12 0	.	11 4	160 0	11 4	
	Khási and Jaintiá Hills	...	...	6 0	9 0			..	...	8 6	14 0	8 0	100 0	8 0	
	Nágá Hills	..	..	4 0	8 0	..	.	.	...	..	.	4 0	120 0	3 0	
	Dehra Dún	18 8	31 0	6 8	11 0	24 0	24 0		...	26 8	28 0	16 0	160 0	11 0	
	Saháranpur	20 7	32 4	9 11	12 14½	30 1½	25 13	..	...	27 15	29 0½	18 4½	107 8	12 5½	
	Muzaffarnagar	21 0	25 5	6 9	14 5	29 11	24 6	..	...	28 11	20 12	18 11	110 0	12 0	
	Meerut	20 0	34 0	6 0	14 0	27 0	24 0	...	...	28 0	...	24 0	100 0	12 0	
	Bulandshahr	23 0	33 4	6 0	11 6	26 0	25 0	...	...	27 12	26 0	25 0	160 0	..	
	Aligarh	19 4	27 8	5 8	11 8	26 0	21 0	...	...	25 0	27 0	23 0	130 0	12 0	
	Kumaun	13 8	15 0	10 0	11 0	...	...	...	...	14 0	...	10 0	200 0	7 0	
	Garhwál	18 0	22 0	8 0	13 0	...	25 0†	...	...	8 0	...	10 0	160 0	8 2	† Mandwa.

N.-W. PROVINCES.	Bijnor	20 10	36 0	13 8	14 10	..	24 8	...	...	27 0	...	19 2	125 0	12 2
	Moradabad	21 0	32 8	11 8	15 8	27 8	23 8	...	...	27 0	29 4	24 0	125 0	13 0
	Budaun	19 8	27 9½	7 3	14 6½	21 9½	21 0	...	...	24 0	...	20 6½	192 0	11 6½
	Bareilly	17 13	23 12	6 4	13 12	22 8	20 10	...	...	23 12	22 3	20 0	100 0	11 14
	Sháhjahánpur	18 8	26 0	8 0	16 8	.	24 0	...	...	22 0	...	21 0	150 0	12 0
	Tarái Pergunnahs	22 8	27 8	8 12	15 0	28 12	23 12	...	...	22 8	27 8	21 4	100 0	11 0
	Muttra	19 0	31 0	7 8	13 0	26 0	22 8	..	...	30 0	28 0	24 0	140 0	13 0
	Agra	18 0	29 0	5 0	12 0	24 0	20 0	..	...	28 0	30 0	21 0	100 0	14 0
	Farukhabad	17 5½	23 5½	6 8	14 5	20 7	21 12	...	...	23 2½	..	18 1	140 0	11 3
	Mainpuri	17 14	25 1	4 8	13 8	21 4	20 4	...	..	24 1	29 8	22 6	160 0	12 4
	Etáwah	18 0	25 0	6 0	12 0	23 0	21 0	...	..	23 8	25 0	23 8	120 0	11 8
	Etah	19 8	25 0	7 0	14 0	..	21 8	...	..	23 8	32 0	21 0	120 0	11 0
	Jalaun	19 0	22 0	9 0	12 0	25 0	22 0	...	...	27 0	28 0	22 0	140 0	11 6
	Jhánsi	18 10	31 0	9 0	17 0	25 14	23 0	...	...	27 14	.	24 8	200 0	11 0
	Lalitpur	19 0	28 0	12 0	15 0	25 8	22 0	...	...	26 0	28 0	17 0	160 0	11 0
	Cawnpore	20 0	27 0	10 0	15 0	25 0	24 0	...	.	27 8	27 0	22 0	150 0	13 0
	Fatehpur	17 8	23 12	14 0	16 0	23 8	23 0	...	...	24 12	..	20 12	160 0	10 8
	Bánda	18 8	22 0	8 0	16 8	28 0	26 0	...	...	30 0		24 0	160 0	11 0
	Allahabad	19 8	30 0	7 0	14 8	30 8	26 12	...	...	28 0	...	20 12	120 0	11 8
	Hamírpur	20 4		11 4	14 12	23 6	22 3	...	...	30 11	.	28 10	140 0	11 0
	Jaunpur	19 0	28 8	7 0	17 0	29 0	28 0	..	...	26 0	29 0	22 0	155 0	11 6
	Gorakhpur	21 9½	28 13	10 5½	18 0	25 3	27 0	...	...	22 8	25 3	18 13	160 0	11 3
	Basti	22 0	30 0	10 0	15 0	..	...	...	.	24 0	25 0	20 0	160 0	10 0
	Azamgarh	20 0	26 15	10 5	14 12	25 1	20 10	.	...	22 2	..	18 6	177 8	11 2
	Mirzapur	19 0	26 0	6 0	15 0	27 0	25 0	..	...	23 0	30 0	17 0	100 0	8 0
	Benares	19 12	28 3	12 11½	19 12	23 14	25 8	...	...	23 14	..	19 8	100 0	10 6½
	Gházipur	19 5	27 0½	6 7	15 7	25 12	23 13½	..	...	21 14	25 12	18 10½	128 12	10 5
	Balia	19 4	27 0	13 8	16 12	...	22 0	..	...	23 2	24 6	18 8	120 0	11 12
	Pnilibhít	19 4	31 0	15 0	17 0	26 0	26 4	..	...	21 8		20 0	150 0	11 4
	Almora	No return received.												
OUDH.	Sultánpur	24 0	36 0	11 0	21 0	32 0	32 0	...	..	30 0		20 0	160 0	11 8
	Partábgarh	21 8	35 14	18 14	21 11	34 0	32 4	...	...	29 8	.	21 6	180 0	11 0
	Fyzabad	20 0	30 0	12 0	18 8	.	24 0	...	...	26 0	24 0	19 8	120 0	11 0
	Kheri	20 12	28 4	9 0	15 4	30 8	30 0	..	...	23 8	32 8	22 4	140 0	11 0
	Lucknow	18 10	26 2	6 0	16 3	24 0	24 0	...	...	23 0	24 6	21 12	120 0	11 8
	Bára Banki	18 0	25 0	6 0	13 0	23 0	24 0	...	...	21 0	..	21 0	120 0	11 8
	Bahraich	24 8	37 0	15 0	20 0	38 0	22 0	...	...	31 0	...	21 8	160 0	10 0
	Rai Bareli	19 8	26 0	...	19 0	28 0	28 0	...	...	24 8	26 0	32 0	200 0	11 0
	Sitapur	18 8	28 0	8 0	16 0	26 0	25 0	...	...	25 0		27 0	160 0	11 8
	Gonda	24 0	31 0	16 8	19 10	..	33 0	...	...	30 0	32 6	22 5	200 0	12 0
	Unáo	18 8	24 0	9 0	16 0	22 0	22 0	...	..	25 0	25 0	22 0	160 0	11 8
	Hardui	20 12	26 12	6 0	14 0	25 0	25 0	...	...	24 0		28 12	160 0	7 0
PUNJAB.	Hissar	24 0	42 0	...	10 0	36 0	30 0	...	...	36 0	20 0	...	100 0	12 8
	Rohtak	23 0	36 0	...	14 0	35 0	28 0	...	...	35 0	30 0	...	80 0	12 8
	Gurgaon	23 0	38 0	...	10 0	28 0	25 0	...	...	33 0	28 0	...	120 0	12 0
	Delhi	21 0	35 0		13 0	27 0	23 0	..	...	30 0	25 0	..	75 0	12 0
	Karnál	22 0	38 0		10 0	35 0	26 0	...	...	33 0	32 0	...	160 0	12 0
	Umballa	26 0	40 0		13 0	35 0	26 0	...	...	35 0	35 0	..	120 0	13 12
	Simla	16 0	24 0	...	10 0	20 0	16 0	..	.	21 0	26 0	...	70 0	10 0
	Kángra	23 0	36 0	...	16 0	.		...	...	24 0	32 0	...	120 0	11 0
	Hoshiarpur	25 0	36 0	...	10 0	35 0	25 0	...	...	33 0	36 0	...	105 0	13 12
	Jullundur	23 0	40 0	..	8 0	36 0	24 0	.	...	33 0	34 0	...	90 0	14 8
	Ludhiana	26 0	38 0		12 0	35 0	26 0	...	...	35 0	35 0	...	100 0	14 8

v In sub-divisions retail prices of salt per rupee were :—Jehanabad 12 seers, Aurangabad 11-8 seers, and Nowada 10 seers.

w In sub-divisions retail prices of salt per rupee were :—Buxar and Sasseram 12 seers, and Bhabuah 11 seers.

x In sub-divisions retail prices of salt per rupee were :—Tajpore 11-8 seers and Madhubani 11 seers.

y In sub-divisions retail prices of salt per rupee were :—Hajeepore 12-4 seers and Sitamarhee 11 seers.

z In sub-divisions retail prices of salt per rupee were :—Sewan 11-8 seers and Gopalgunge 10-4 seers.

z1 In Bettiah retail price of salt 11 seers per rupee.

z2 In Begu Serai and Jamui retail price of salt 11 seers per rupee.

z3 In sub-divisions retail prices of salt per rupee were :—Banka 12 seers, Mudehpura and Soopool 11 seers.

z4 In sub-divisions retail prices of salt per rupee were :—Kissengunge 11 seers and Arrareah (at Ranigunge) 12 seers.

z5 In sub-divisions retail prices of salt per rupee were :—Deoghur 13 seers, Godda 11 seers, Pakour 12 seers, and Rajmehal 12-8 seers.

z6 In Khoorda retail price of salt 14 seers per rupee.

z7 In Bhadruck retail price of salt 8-8 seers per rupee.

z8 Retail price of salt at Kharagdiha in Giridi sub-division 12 seers per rupee.

z9 At Daltongunge retail price of salt 10·79 seers per rupee.

z10 In Govindpore retail price of salt 12 seers per rupee.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 2nd HALF OF JANUARY 1886—*continued*.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Province.	District.	Quantities per Rupee in seers of 80 tolas.													Remarks.
		Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Punjab—*continued*.	Ferozepore	22 0	35 0	...	11 0	30 0	28 0	...	..	37 0	32 0	...	90 0	14 0	
	Mooltan	17 0	25 0	...	12 0	24 0	20 0	...	...	24 0	24 0	...	100 0	14 12	
	Jhang	17 0	26 0	...	10 0	22 0	24 0	...	...	24 0	...	...	200 0	14 12	
	Montgomery	20 0	26 0	..	10 0	22 0	...	...	...	30 0	22 0	...	200 0	12 0	
	Lahore	20 0	34 0	...	10 0	27 0	24 0	...	...	32 0	27 0	..	90 0	14 0	
	Amritsar	22 0	34 0	...	13 0	29 0	20 0	...	...	32 0	30 0	...	90 0	15 0	
	Gurdáspur	24 0	30 0	...	16 0	24 0	14 0	...	...	30 0	32 0	...	120 0	14 0	
	Siálkot	20 0	33 0	...	13 0	28 0	27 0	...	...	30 0	27 0	...	110 0	16 0	
	Gujrát	23 0	30 0	...	12 0	28 0	30 0	...	...	29 0	32 0	...	100 0	16 4	
	Gujránwála	19 0	31 0	...	13 0	26 0	24 0	...	...	29 0	27 0	...	90 0	15 0	
	Shahpur	20 0	25 0		14 0	25 0	24 0	...	...	26 0	24 0	...	240 0	16 0	
	Jhelum	23 0	31 0	...	12 0	26 0	25 0	...	...	27 0	26 0	...	120 0	16 0	
	Ráwalpindi	23 0	41 0	..	12 0	25 0	28 0	...	...	29 0	32 0	...	140 0	15 10	
	Hazára	24 0	32 0	...	13 0	..	28 0	...	...	22 0	33 0	...	100 0	12 0	
	Pesháwar	20 0	38 0	.	14 0	38 0	19 0	...	...	25 0	28 0	...	105 0	47 8	
	Kohát	18 0	43 0	...	17 0	..	28 0	...	...	26 0	29 0	...	153 0	58 11	
	Bannu	29 0	45 0	..	10 0	45 0	31 0	...	...	30 0	36 0	...	80 0	50 0	
	D. I. Khán	21 0	34 0	...	9 0	33 0	26 0	...	...	28 0	...	...	132 0	47 4	
	D. G. Khán	16 0	25 0	...	9 0	22 0	20 0	...	...	21 0	15 0	...	125 0	26 4	
	Muzaffargarh	18 0	23 0	...	6 0	23 0	21 0	...	...	21 0	...	...	100 0	14 0	
Central Provinces.	Saugor	18 7	...	10 3	11 9	...	...	...	...	20 10	...	...	160 0	9 2	
	Damoh	17 2		12 5	13 5		...	...	...	24 0	...	...	200 0	10 11	
	Jubbulpore	15 8	...	12 8	15 8	24 0	...	...	...	22 0	...	...	100 0	11 0	
	Mandla	19 0	...	14 0	17 13	...	...	...	...	25 0	...	...	256 0	11 0	
	Seoni	20 6	...	12 2	17 15	...	...	...	...	16 8	...	...	220 0	10 11	
	Narsinghpur	18 2	...	10 5	12 12	22 7	...	...	...	23 5	...	...	160 0	11 7	
	Hoshangabad	16 10	...	8 7	10 14	19 5	...	...	...	21 10	...	...	160 0	11 0	
	Nimár	18 4	..	8 7	12 8	27 9	...	...	...	18 9	...	...	160 0	11 15	
	Betul	16 12	...	12 1	12 8	20 3	...	...	...	20 0	...	...	320 0	11 2	
	Chhindwára	16 4	...	10 0	13 5	21 10	...	...	...	16 14	...	...	160 0	9 13	
	Wardha	20 0	..	8 14	11 7	26 11	...	...	...	16 0	...	...	160 0	10 11	
	Nagpur	22 8	.	8 7	15 0	27 8	...	...	...	15 0	...	...	100 0	11 12	
	Chánda	18 10	..	...	15 8	23 11	...	...	...	15 2	...	...	6-5 0	11 2	
	Bhandára	21 4	.	11 4	17 8	...	...	...	...	12 8	...	...	220 0	10 8	
	Bálaghát	21 0	...	13 2	20 6	...	...	...	...	19 3	...	...	144 0	10 11	
	Raipur	30 10		13 11	24 5	...	...	...	...	17 0	...	...		11 3	
	Biláspur	35 8	..	20 4	29 4	...	...	...	...	18 0	..	...	128 0	9 0	
	Sambalpur	28 0	...	19 4	24 8	...	...	...	...	15 12	...	...	160 0	11 6	
	Arakan Division.														
	Akyab	...	...	11 8	13 8	...	...	...	...	10 0	...	...	280 0	30 0	
	Northern Arakan	..	...	..	..	...	...	...	...	...	...	...	...	...	
	Kyoukpyu	...	...	17 14	19 6	...	...	...	...	4 0	...	.	50 0	36 0	
	Sandoway	...	...	22 14	26 13	...	...	...	...	...	...	...	469 11	39 0	

	Pegu Division.														
British Burma.	Rangoon Town	15 2	...	10 6	12 3	...	...	...	...	15 0	...	...	320 0	29 3	
	Pegu	...	...	8 9	12 1	...	...	...	...	10 1	...	...	46 9	26 14	
	Tharrawaddy	...	...	11 14	12 15	...	...	...	...	11 1	...	...	535 11	25 1	
	Prome	11 3	...	16 12	12 7	...	...	...	...	9 9	...	...	104 12	18 10	
	Irrawaddy Division.														
	Bassein	...	...	23 7	21 3	...	...	...	...	12 5	...	...	245 8	28 7	
	Henzada	...	...	15 15	22 5	...	...	...	...	...	...	...	183 8	35 8	
	Thonegwa	...	...	12 9	21 0	...	...	...	...	16 13	...	...	295 3	29 9	
	Thayetmyo	9 4	...	11 10	14 10	...	...	...	...	8 8	...	...	392 0	14 3	
	Tenasserim Division.														
	Moulmein Town and Amherst	9 0	...	9 0	12 2	...	...	...	...	12 2	...	...	220 0	30 8	
	Tavoy	...	...	13 12	19 6	...	...	...	...	...	...	...	399 3	16 1	
	Mergui	...	...	15 6	20 3	...	...	...	...	...	...	...	428 0	14 0	
	Toungoo	...	...	10 10	12 13	...	...	...	...	12 9	...	...	27 0	18 12	
	Shwaygyin	...	...	14 3	15 9	...	...	...	...	...	...	...	280 0	14 2	
	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	
Hyderabad Assigned Districts.	Secunderabad	14 13	...	7 8	11 4	17 12	20 1	25 4	...	13 13	18 13	9 4	125 0	10 3	
	Bolarum	18 3	...	9 0	11 4	24 7	...	...	...	15 15	...	...	116 14	10 10	
	Chadarghat	9 0	...	7 8	9 8	19 8	21 0	...	...	14 0	...	10 8	88 0	9 12	
	Amráoti	No return received.													
	Akola														
	Ellichpur														
	Buldana														
	Wun														
	Básim														
Mysore.	Bangalore	10 8	11 4	8 6	9 3	19 14	...	27 3	...	20 9	...	...	96 0	12 0	
	Kolar	...	11 0	10 0	11 0	...	...	32 0	...	24 0	...	...	192 0	11 0	
	Túmkúr	12 0	12 0	10 0	11 0	...	...	33 0	...	22 0	...	...	340 0	11 0	
	Mysore	11 0	...	10 12	11 6	25 0	...	24 0	...	25 0	...	...	78 0	10 8	
	Shimoga	12 10	14 11	11 9	13 10	25 3	...	38 14	...	21 1	...	...	480 0	11 9	
	Kadur	10 0	12 0	14 0	18 0	...	...	32 0	...	20 0	...	...	64 0	9 0	
Coorg.	Coorg	9 8	8 8	11 8	13 8	...	...	25 0	...	18 0	...	...	110 0	11 8	
Rajpootana.	Jeypore	21 0	31 0	6 0	9 0	32 0	24 0	...	...	31 0	...	...	...	14 0	
	Kishengurh	20 8	34 0	9 0	10 0	40 0	25 0	...	...	40 0	...	...	...	14 0	
	Kerrowlee	22 8	28 12	10 0	13 12	30 0	23 6	...	...	31 4	...	...	200 0	12 6	
	Ulwur	22 11	32 4	6 12	10 11	27 1	23 15	...	19 0	33 5	29 13	50 0	200 0	13 12	
	Bhurtpore (City)	18 15	29 4	7 4	8 4	24 10	22 3	...	...	30 12	...	...	160 0	12 0	
	Ajmere	19 0	32 8	3 0	8 0	34 0	24 0	...	...	34 0	34 0	14 0	80 0	13 0	
	Deoli Cantonment	25 0	38 10	...	9 4	38 12	31 0	...	...	35 6	38 2	...	240 0	12 8	
	Erinpura	19 10	31 4	...	7 8	20 0	22 10	...	...	31 8	25 0	...	360 0	14 0	
	Sirohee	19 0	27 0	7 0	8 0	21 0	22 0	...	...	22 0	25 0	...	200 0	14 8	
	Abu	16 8	23 0	6 0	8 0	...	17 8	...	...	22 0	21 0	...	160 0	13 0	
	Anadra	18 4	26 0	6 8	8 0	...	20 0	...	...	24 0	24 0	...	...	14 8	
	Bálmere	19 0	...	5 0	9 0	...	21 8	...	...	20 0	...	...	240 0	17 0	
	Jeysalmere	13 4	...	10 4	12 8	19 4	16 4	...	...	15 0	...	...	...	25 0	
	Hilly Tracts of Meywar	24 0	28 0	...	16 0	...	...	...	...	26 0	25 0	...	...*	11 0	
	Meywar (Oodeypore)	17 15½	24 3½	9 6	10 15	23 7	14 13½	...	14 1	21 1½	21 14	12 8	200 0	12 1¾	
	Bánswára (Meywar Agency)	27 8	...	6 4	13 12	27 8	...	...	...	37 8	37 8	...	...	12 8	
	Partábgarh (,,)	20 10	31 4	9 6	11 4	25 0	17 8	...	...	32 8	30 0	25 0	...	18 12	
	Marwar (Jodhpore)	19 12	26 4	6 4	7 8	23 12	20 0	...	...	27 8	22 8	...	90 0	16 4	

* Eight pies per bundle.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 2nd HALF OF JANUARY 1886—*concluded*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*)	Arhar or Thur Cajian Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Rajpootana—*contd.*	Bikaneer	14 12	..	3 12	6 8	...	17 6	.	...	21 8	...	9 0	100 0	14 0	
	Boondee	27 12	45 0	9 8	10 0	38 8	22 0	...	...	38 8	38 8	..	160 0	12 0	
	Kotah	25 0	30 0	8 8	9 8	32 8	23 0	...	...	36 0	30 0	18 0	240 0	11 12	
	Tonk	23 1	36 0	9 8	13 8	42 0	36 0	...	12 0	35 0	32 8		120 0	13 4	
	Jhallawar	21 8½	26 9	8 14	11 13	28 5	15 13	...	...	32 3	35 6	...	175 0	10 13	
	Shahpoora	22 8	34 0	10 2	15 0	39 12	27 0	...	...	29 12	38 0	...	160 0	13 0	
	Dholpur	No return received.													
Central India.	Indore	14 12	20 0	9 4	10 0	30 0	20 0	*	...	24 0	...	...	100 0	12 0	* Not sold.
	Gwalior	16 15	25 9	7 13	10 1	22 13	23 12	*	...	25 7	...	...	136 14	10 15	
	Goona	22 8	20 0	9 8	10 8	[illegible] 0	*	*	...	28 0	...	...	200 0	12 0	
	Baghelkhand (Sutna)	20 0	30 4	8 0	17 0	27 0	23 0	*	...	24 8	...	...	160 0	11 2	

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLIV of 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 7th Feb. 1885. Total.	Receipts for week ending 7th Feb. 1885. Per mile open.	Total mean length open.	Receipts for week ending 6th Feb. 1886. Total.	Receipts for week ending 6th Feb. 1886. Per mile open.	Total receipts from 1st April 1884 to 7th Feb. 1885. Total.	Total receipts from 1st April 1884 to 7th Feb. 1885. Per mile open per week.	Total receipts from 1st April 1885 to 6th Feb. 1886. Total.	Total receipts from 1st April 1885 to 6th Feb. 1886. Per mile open per week	Total Increase in 1885-86.	Total Decrease in 1885-86.
			R	R		R	R	R	R	R	R	R	R
	Guaranteed.												
13th Feb. 1886	Oudh and Rohilkhand	594	1,03,490	174	680	1,18,206	174	43,08,667	170	47,53,989	173	4,45,322	...
13th ditto	Madras	861	1,42,789	166	861	1,33,130	155	61,06,177	159	64,19,469	167	3,13,292	...
13th ditto	South Indian	654	90,424	138	654	80,595	123	35,81,525	123	38,19,884	131	2,38,359	...
13th ditto	Great Indian Peninsula	1,504	7,96,545	526	1,504	7,89,297	524	2,80,62,235	420	2,98,80,669	446	12,18,434	...
13th ditto	Bombay, Baroda and Central India	461	2,57,736	559	461	2,30,000	499	1,02,27,816	496	1,08,93,981	530	6,66,165	...
	TOTAL	4,074	13,84,984	340	4,160	13,51,228	325	5,28,86,420	292	5,57,67,992	305	28,81,572	...
	State.												
20th Feb. 1886	East Indian	1,509	9,17,251	608	1,515	9,77,982	646	3,56,88,338	528	3,97,06,519	588	40,18,181	...
13th ditto	Eastern Bengal	233	97,073	417	233	95,299	409	47,43,507	455	38,42,236	370	...	9,01,271
13th ditto	Nalhati	27	1,500	59	27	1,675	62	65,075	53	66,491	55	1,416	...
13th ditto	Northern Bengal	249	35,817	144	249	48,600	195	18,91,326	171	19,43,664	175	52,338	...
13th ditto	Kauna-Dharla	37	3,308	89	37	2,954	80	1,27,413	77	1,06,967	64	...	20,446
20th ditto	Tirhoot	226	25,136	111	226	26,365	117	10,63,538	115	10,74,542	106	11,004	...
20th ditto	Patna-Gya	57	10,900	191	57	8,078	141	4,45,371	174	4,12,228	162	...	33,143
13th ditto	Cawnpore-Achnera	249	14,547	58	253	22,715	90	8,12,309	73	7,75,236	69	...	37,073
20th ditto	Dildarnagar-Ghazipur	12	710	59	12	770	64	39,729	74	39,268	73	...	461
13th ditto	Rajputana-Malwa (a)	1,411	3,45,933	245	1,411	3,57,000	253	1,14,85,779	197	1,38,59,956	220	23,74,177	...
13th ditto	Wardha Coal	45	17,550	390	45	32,763	728	5,55,127	276	5,24,353	261	...	30,774
13th ditto	Nagpur and Chhattisgarh	149	38,217	256	149	24,752	166	10,85,751	163	11,31,125	170	45,374	...
6th ditto	British Burma	254	46,208	182	327	67,983	208	16,50,078	154	17,64,187	130	1,14,109	...
20th ditto	Sindia	75	9,381	125	75	6,893	92	3,15,305	95	3,02,734	91	...	12,571
13th ditto	North-Western	1,803	4,49,562	249	1,803	4,72,299	262	1,85,84,928	228	2,41,55,272	300	55,70,344	...
13th ditto	Amritsar-Pathankot	66	4,627	70	66	4,533	69	1,86,826	67	2,42,715	83	55,889	...
6th ditto	Bareilly-Pilibhit	36	874	24	36	1,979	55	(b) 16,077	27	64,029	40	47,952	...
13th ditto	Naraingunj-Dacca-Mymensingh	10	2,007	201	86	2,488	29	(c) 9,287	186	86,915	34	77,628	...
30th Jan. 1886	Jorhat	...	...	...	...	(d)	...	...	...	(e) 30,059	27	30,059	...
	TOTAL	4,939	11,03,347	223	5,092	11,77,146	231	4,30,77,426	198	5,04,21,977	222	73,44,551	...
	GRAND TOTAL (GUARANTEED AND STATE)	10,522	34,05,582	324	10,767	35,06,356	326	13,16,52,184	282	14,58,96,488	305	1,42,44,304	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,96,80,885	149	7,90,04,032	165	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,19,71,299	133	6,68,92,456	140	49,21,157	...
	Assisted Companies.												
13th Feb. 1886	Bengal Central	126	10,176	81	126	9,260	73	4,34,261	78	4,43,542	79	9,281	...
6th ditto	Rohilkhand and Kumaon	67	2,450	37	67	3,402	51	(b) 54,621	48	1,96,858	66	1,42,237	...
6th ditto	Assam	70	4,767	67	78	6,581	84	1,93,731	62	2,29,503	64	35,772	...
13th ditto	Southern Mahratta	214	10,204	48	315	24,115	76	2,36,966	36	8,32,986	66	5,96,020	...
13th ditto	Bengal and North-Western	303	20,373	67	303	31,590	104	(f) 11,15,537	29	11,26,310	78	10,10,773	...
20th ditto	Tarakessur	22	5,693	259	22	5,023	228	(g) 29,405	246	2,09,759	211	1,80,354	...
	TOTAL	802	53,603	67	911	79,971	88	10,64,521	50	30,38,958	78	19,74,437	...
	Native States.												
6th Feb. 1886	Bhavnagar-Gondal	193	18,939	98	193	15,083	78	9,49,142	110	7,99,513	93	...	1,49,629
6th ditto	Jodhpore	44	2,507	57	64	3,920	61	59,441	32	1,48,485	52	89,045	...
13th ditto	Nizam's	121	20,790	172	121	25,346	209	8,31,343	154	9,94,209	184	1,62,866	...
13th ditto	Mysore	140	6,834	49	140	7,574	54	3,23,489	63	3,75,847	60	52,358	...
13th ditto	Rajpura-Patiala	16	714	45	16	1,546	96	(h) 8,751	39	43,634	61	34,883	...
	TOTAL	514	49,784	97	534	53,469	100	21,72,166	103	23,61,689	99	1,89,523	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*," audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.
(b) Total receipts from 12th October 1884 to 7th February 1885.
(c) Total receipts from 4th January to 7th February 1885.
(d) Return not received.
(e) Total receipts from 1st April 1885 to 30th January 1886.
(f) Total receipts from 2nd April 1884 to 7th February 1885.
(g) Total receipts from 1st January to 7th February 1885.
(h) Total receipts from 1st November 1884 to 7th February 1885.

FORT WILLIAM,
The 4th March 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SEPARATE REVENUE.

Post Office.

REPORT OF THE OPERATIONS OF THE POST OFFICE OF INDIA FOR THE YEAR 1884-85.

No. 1090, dated Calcutta, the 5th March 1886.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ—

Report on the operations of the Post Office of India for the year 1884-85.

RESOLUTION.—This report is submitted at a considerably earlier date than that for last year, having been received in print on the 15th February. The President in Council hopes that next year the Annual Report will be submitted not later than 31st December.

2. During the year to which the report relates an International Postal Congress was held at Lisbon at which the Indian Post Office was represented by Mr. H. E. M. James, whose services were specially acknowledged by the Secretary of State for India. The Convention concluded at the Paris Congress of 1878 was continued with some slight amendments.

3. New contracts with the British India Steam Navigation Company, for the conveyance of mails by sea by several local steam lines, and with the Euphrates and Tigris Steam Navigation Company for the conveyance of mails on the Tigris, between Bussorah and Bagdad, came into operation during the year. By both these contracts a reduction in the cost to the Post Office was secured.

4. The working and progress of the Post Office was, as in previous years, very satisfactory.

5. The work done by the Post Office Savings Banks increased greatly: 300 new Banks and Sub-Banks were opened, and the balance rose from 75 lakhs to 134¼ lakhs. The operations of the Post Office Savings Banks have been noticed with those of other Savings Banks in the Comptroller General's Report, published in the *Gazette of India* of 9th January 1886. It being considered undesirable to maintain two sets of Savings Banks side by side, the growing preference of the public for the Post Office Banks has induced the Government to close the District Savings Banks and to transfer the accounts in those Banks to the Post Office Banks. This change is to be made from 1st April 1886.

6. The number of post offices was increased by 609, from 5,879 to 6,488. This large extension of the operations of the Post Office is rendered possible by the system of employing extra departmental agency for village post offices, under which the cost of each post office is restricted to a very small amount, while the work, being light, is efficiently performed. The table given in paragraph 14 of the report shows how largely this system has been extended. Out of 3,265 village post offices, 875 only are under the charge of regular employés of the post office, 1,370 are under the charge of schoolmasters, and 1,020 under the charge of other non-postal officials or of persons not in the employ of Government.

7. The number of letter-boxes rose from 8,426 to 8,731, and of village postmen from 3,843 to 4,039.

8. The length of the postal lines of communication was altered during the year as under:—

		Miles.
Railway lines . . .	. Increased by . . .	1,001
Mail cart horse and camel lines	. Increased by . . .	469
Runners and boat lines .	. Decreased by . . .	323
Sea and river steamer lines .	. Decreased by . . .	3,795

The decrease in the length of the runner and boat lines is nominal, being due to the classification of certain river lines under "Sea and River Steamer Services" instead of under "Runner and boat lines" as formerly. The decrease in the length of the sea and river steamer lines is due to the new contract with the British India Steam Navigation Company, under which subsidy payments for the coasting line between Calcutta and Bombay, for the line between Aden and Karachi, and for the line between Moulmein and Singapore were discontinued. This caused a reduction of nearly 6,000 miles in the sea mileage, without impairing the efficiency of the mail service. But for this there would have been a considerable increase in the sea and river mileage.

9. The total number or articles conveyed by the post office rose from over 200 millions in the previous year to nearly 217 millions. The details of this increase are satisfactory throughout :—

Unpaid letters diminished by	3·71	per cent.
Paid letters increased by	4·34	"
Registered letters increased by	7·56	"
Post-cards "	26·04	"
Newspapers "	10·47	"
Parcels "	4·04	"
Packets "	19·89	"

Reply post-cards were introduced just before the beginning of the year of the report; the rates of such post-cards have not as yet been large. The number of Foreign parcels increased from 98,296 in 1883-84 to 110,590 in 1884-85.

10. The value of ordinary postage stamps and envelopes sold was R54,06,022 as against R49,87,927 in 1883-84, that of service stamps, &c., R16,08,805 as against R15,64,951.

11. A new system of dealing with Money Orders was introduced during the year, reducing the clerical work and simplifying the procedure and making it more convenient to the public. The payment of Money Orders at the houses of payees instead of at the Post Office only was authorized and found to work satisfactorily.

12. An experiment was commenced in the North-Western Provinces, for which the credit is due to Rai Salig Ram Bahadur, Postmaster General. It has for its object to enable persons in the interior of districts to remit land revenue by money order. It has as yet been tried in the Benares Division only, but the results are such as to lead to the belief that the system will be extended and developed with convenience, alike to the public and to the Post Office.

13. A system of Telegraphic Money Orders was introduced from 1st October 1885. In the six months from that date 5,788 such orders for about 3¾ lakhs were issued.

14. Over 3½ millions Inland Money Orders for nearly 821 lakhs of rupees were issued during the year, the increase, as compared with the preceding year, being half a million in the number, and 89½ lakhs in the value. The average value of the Money Orders issued was R23-1-9; the average value in previous years has been—

	R	a.	p.
1879-80	32	0	1
1880-81	28	8	0
1881-82	26	8	0
1882-83	25	3	0
1883-84	24	1	0

15. The following table shows the foreign Money Order transactions :—

	Issued.		Paid.	
	Number.	Amount.	Number.	Amount.
		£		£
In Sterling—				
1883-84	30,103	125,132	3,622	13,245
1884-85	42,294	170,864	5,201	23,160
		R		R
In Rupees—				
1883-84	1,768	1,54,797	10,545	5,55,897
1884-85	1,510	1,21,142	11,727	6,33,091

16. Neither Indian Postal Notes nor British Postal Orders—the sale of which was authorized from 1st October 1884—have as yet become popular.

17. The value of letters and parcels insured fell from 825 lakhs to 782 lakhs.

18. The popularity of the value-payable system continues to increase. The value of articles sent value-payable was R52,73,352 as against R28,08,873 in 1883-84. The table below shows how the value payable business has increased since it was undertaken.

	Number of articles sent under the value-payable system.	Value declared for realisation.	Commission.
		R	R
1877-78 (from the commencement of the system in December 1877) four months . .	413	6,721	195
1878-79	7,408	1,32,109	3,942
1879-80	25,589	3,49,857	11,498
1880-81	49,389	5,76,574	13,413
1881-82	99,416	10,80,543	19,838
1882-83	174,301	16,86,098	32,568
1883-84	287,377	28,08,873	53,450
1884-85	336,788	52,73,352	69,285
Percentage of Increase over the year 1883-84 .	17·19	87·74	29·63

19. The number of complaints made by the public was 6,511, being 779 more than in 1883-84. Of these 2,835 were found to be groundless, and 2,237 well founded; in the remaining 1,202 no definite conclusion was arrived at.

20. The number of offences by postal officials was 244, of which 87 were punished departmentally and 157 by the criminal courts.

21. There were 26 mail robberies, of which half were in British and half in Foreign territory.

22. The Director-General shows the financial results of the working of the Post Office with approximate accuracy in Part X of the report, the final result being that there was a net charge of about 16 lakhs of rupees on account of the Post Office.

23. The thanks of the Government are due to Mr. James and to Mr. Fanshawe for their successful administration of the department during the year.

24. The work done by the officers mentioned in paragraph 69 of the report also deserves acknowledgment.

ORDERED, that this Resolution be communicated to the Director General of ›s of India, and that the Report and the Resolution be published ent to the *Gazette of India*.

D. BARBOUR,
Secretary to the Government of India.

ANNUAL REPORT

ON THE

OPERATIONS OF THE POST OFFICE OF INDIA

FOR THE YEAR

1884-85.

No. 12830, dated 6th January 1886.

From—F. R Hogg, Esq., Director General of the Post Office of India,

To—The Secretary to the Government of India, Department of Finance and Commerce.

I have the honor to submit the Annual Report on the operations of the Post Office of India for the official year 1884-85.

2. During the whole of the year under report I was absent on leave, the department being administered by Mr. H. E. M. James from the 1st April to the 14th August 1884, and by Mr. A. U. Fanshawe, during the remainder of the official year.

Universal Postal Union.

3. The second Congress of the Universal Postal Union was signed at Lisbon on the 21st March 1885, India being represented by Mr. James. It was settled that the next congress should be held at Vienna in 1891. The Paris Convention of the year 1878 was continued by the Lisbon Congress, though slightly amended by an additional Act. The amended provisions will not come into force till the 1st April 1886.

4. Communication by sea with Europe is a service distinct from the Indian Inland Post to which this report relates. All that India collects in the shape of sea postage is credited to Great Britain: and when this, as well as the British collections, have been deducted from the total cost of the sea service, the balance or net cost is made a charge in equal shares upon Great Britain and India. The Indian share of the net loss on the European Mail Service since the year 1869-70 is shewn in the margin.

Communication by sea between India and Europe by means of the Contract Service of the Peninsular and Oriental Steam Navigation Company.

Year.	Net loss on the Foreign Mail Service charged against India.	Remarks.
	£	
1869-70	73,110	The increase in 1876-77 and following years was caused by the reduction of postage carried out on 1st July 1870 when India entered the Union. The increase in 1879-80 is due to the reduction of postage introduced from 1st April 1879 under the Convention of Paris.
1870-71	69,150	
1871-72	68,110	
1872-73	61,072	
1873-74	54,770	
1874-75	57,170	
1875-76	53,125	
1876-77	60,685	
1877-78	70,749	
1878-79	71,051	
1879-80	88,160	
1880-81	71,051	
1881-82	70,000	
1882-83	70,000	
1883-84	70,000	
1884-85	70,000	

5. The foreign mails by the Peninsular and Oriental Steam Navigation Company's steamers reached Bombay before contract time on forty-eight occasions, and were behind contract time on five occasions. On one occasion only did the delay exceed 24 hours.

6. A new contract was made with the British India Steam Navigation Company for the performance of local steam services. A new contract was also con-

cluded with the Euphrates and Tigris Steam Navigation Company for the maintenance of weekly communication on the Tigris between Bussora and Bagdad. Both these contracts are for a term of ten years which began on the 1st May 1884. A list is given below of the various steam services for maintaining postal communication in Indian waters with the Indian Post Offices in the Persian Gulf and Turkish Arabia and with Ceylon, the Straits, China, and Australia:—

By the British India Steam Navigation Company.

(1) Weekly communication between Calcutta, Rangoon, and Moulmein. (2) Weekly communication between Calcutta and Rangoon *viâ* Chittagong, Akyab, Kyouk Phyoo and Sandoway. (3) Weekly communication between Rangoon and Mergui *viâ* Moulmein every fortnight and *viâ* Tavoy every week. (4) Fortnightly communication between Madras and Rangoon touching at certain intermediate ports on the north-east coast of Madras. (5) Weekly direct communication between Bombay and Karachi. (6) Weekly communication between Bombay and Karachi *viâ* the coast ports. (7) Weekly communication between Karachi and Busreh *viâ* the Persian Gulf Ports.	Annual subsidy for these services R4,39,000.

By the Asiatic Steam Navigation Company.

(8) Four-weekly communication between Calcutta and Port Blair with extensions to Camorta, Nancowry, and Rangoon.	This line is under the control of the Military Department, the consideration given being not in the form of subsidy but of guaranteed rates for the transport of Government stores.

By the Irrawaddy Flotilla Company.

(9) Weekly communication between Rangoon, Mandalay, and intermediate ports, with a monthly extension to Bhamo. Subsidy R5,000 per mensem. Began to work in January 1879.	The subsidy for this river line has been a charge against Imperial Revenues since 1st April 1884.
(10) Semi-weekly communication between Rangoon and Bassein and between Bassein and Henzada. Subsidy R2,500 per mensem. Began to work from 1st July 1880. (11) Daily communication between Kyethai, Prome, Thyetmyo, and Allanmyo. Subsidy R2,000 per mensem. Began to work in May 1883.	These lines are under the control of the local administration, the Post Office contributing R500 per mensem towards the subsidy for line No. 10.

By other Agencies.

(12) Weekly communication. Thonegwa local river service. Subsidy R800 per mensem. (13) A steamer service on the Salween, Domedamee, Gyaing and Attaran rivers. Subsidy R1,950 per mensem. (14) Weekly communication between Kyoukphyoo, Ramree, and Cheduba. Subsidy R1,500 per mensem.	Lines 12 to 14 are under the control of the local Administration.
(15) By Apcar and Company (of Calcutta) and Jardine Mathewson and Company (of Hongkong). Monthly communication between Calcutta, the Straits, and Hongkong, the dates of departure being regulated primarily with reference to the Calcutta opium sales. No subsidy.	
(16) By the Euphrates and Tigris Steam Navigation Company. Weekly communication between Busreh and Bagdad. The present revised contract began to work from 1st May 1884.	No. 16 under contract with Her Majesty's Secretary of State for India. Subsidy R36,000 per annum. Steamers run in connection with line No. 7.
(17) By the P. and O. Company. Fortnightly communication between Calcutta and Colombo, touching at Madras. (18) By the P. and O. Company. Fortnightly communication between Bombay and Colombo.	Nos. 17 and 18. Non-contract lines maintained by the Company on its own account in connection with the China and Australian Mail Services. The Post Office pays by weight for the conveyance of mails forwarded by these non-contract services.
(19) By River Steam Navigation Company. A daily service between Dhubri and Dibrugar on the Brahmaputra river. Annual subsidy R1,00,000. Began to work from October 1883.	No. 19 is under the control of the Chief Commissioner of Assam, the Post Office contributing R30,000 per annum.
(20) By Shepherd and Company's steamers. A daily service between Bombay and Goa from 1st October to 31st May of each year. Began to work from 1st October 1884.	Subsidy R3,000. Postal contribution R807 per mensem, that of Portuguese Government R200 per mensem. Remainder met from Provincial Revenues.
(21) By the Bengal Central Flotilla Company. A daily service between Khoolna and Burrisal. Began to work from 1st July 1884. Contract terminable on six months' notice on either side.	Subsidy R350 per mensem of which the Imperial Post contributes R183, and the remainder R167 is paid from District Post Funds.
(22) By the India General Steam Navigation Company. A semi-weekly service for the conveyance of the parcel mails between Calcutta and Chandbally. Began to work from 1st April 1882.	Subsidy R200 per mensem.

NOTE.—A service by sea worked by local native boats is maintained by the Government of Ceylon between Point Calimere on the Indian side and Kankesanturai on the Ceylon side.

7. It was arranged in April 1884 that soldiers' and seamen's newspapers, instead of being sent by private ship to Bombay, should be forwarded to and from India by the ordinary train service through France and Italy.

8. A beginning was made in the North-Western Provinces towards rendering the Money Order system available for the payment of land revenue. This experiment is one of considerable importance, and the credit of proposing and initiating it belongs to Rai Salig Ram Bahadur, Post Master General of the North-Western Provinces.

9. Telegraphic Money Orders were introduced on the 1st October 1884, in connection with the inland money order service. Under this system the remittance is advised by telegraph and payment made at the payee's residence.

10. A Postal Convention for the exchange of correspondence, parcels, money orders and postal notes, was ratified with the Native State of Patiala and began to work from the 1st October 1884.

11. British Postal Orders for fixed sums ranging from 1 shilling to £1 were obtained and offered for sale to the public from the 1st October 1884.

12. A Post Office accompanied the Indian Field Force which proceeded on active service to the Soudan, and a money order exchange was established for the convenience of the troops.

Section I.—Post Offices, Letter-boxes, and Village Postmen.

13. Statistics under this head will be found in Appendix I, of which an abstract is given in the margin. Each heading shews a large increase and specially that of Post Offices. Last year's report referred to the success of the village post office system as a popular and economical means of opening out the rural districts of the country and anticipated a still greater development of the system. This expectation has been fully realised. Out of the large number of 609 new post offices opened, no less than 432 were village post offices in charge of school-masters or other extra-departmental agencies. By far the greatest development has occurred in Bombay where 132 new village offices were opened. The following remarks of the Post Master General of Bombay on this subject are instructive:—" Year by year the agency of school-masters is being more and more used for this purpose. The Educational Department in this Presidency has fully consented to this policy provided that the Postal work is subordinated to the legitimate work of the school-masters, and the success in working out the scheme has been due to the loyalty with which it has been adopted by the Superintendents of Divisions. The allowances granted are very small though quite sufficient to render the school-master willing to undertake the work, and a larger development of the scheme may confidently be looked to in the future. There were 459 school-masters in charge of Post Offices on the 31st March last; of these 457 were in charge of village offices and two managed sub-offices. Other extraneous agencies, such as shop-keepers, pensioners, &c., were 20."

	Number at the close of 1883-84.	Number at the close of 1884-85.	Increase.
Post offices	5,879	6,488	609
Letter-boxes	8,426	8,731	305
Village postmen	3,843	4,039	196

14. An interesting record has recently been prepared shewing the great variety of agencies employed by this department for the discharge of village post office duties. It is given in the next page.

Statement showing the Agency (Departmental and Extra-Departmental) employed to hold charge of Village Offices.

Description of Agency employed.	Bengal.	Bombay.	Madras.	N.-W. Provinces.	Punjab.	Central Provinces.	Behar.	Oudh.	Assam.	Rajputana.	British Burma.	Eastern Bengal.	Central India.	Sind.	Total.
Departmental Employés	88	179	57	282	94	39	8	15	65	7	7	7	22	5	875
Extra Departmental Agency.															
School-masters	152	505	155	105	171	129	19	3	35	7	20	54	3	12	1,370
Station-masters	1	6	..	...	2	...	...		...	22	13	...	8	.	52
Telegraph Masters	...	...	...	...	...	.	...	...	...	.	5	...	...		5
Government Clerks	...	...	..	...	...	...	2	...	...	...	13	1	...	1	17
Hospital Assistants, &c.	1	1	...	...	...	1	...	...	1	...	2	1	3	...	10
Head Constables and other Police Officials	...	...	...	...	...	24	...	1	8	...	2	...	...	...	35
Sub-Registrars	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1
Miscellaneous Government Servants	...	2	13	...	..	...	...	...	..	...	...	...	...	...	15
Native State Officials	...	6	...	...	...	1	...	...	...	4	...	...	5	...	16
Planter's and Zemindar's Clerks, &c.	...	...	6	3	...	...	...	2	6	...	...	4	..	...	21
Medical Practitioners	1	1	...	...	...	...	...	...	...	...	...	4	...	...	6
Landholders and Cultivators	1	2	1	...	...	2	11	22	...	...	...	3	1	...	43
Bankers	2	...	...	...	...	...	...	5	...	...	...	..	...	...	7
Traders and Brokers	1	...	...	...	...	...	...	...	...	...	6	..	...	...	7
Pound-keepers	1		...	1	...	...	1	...	8	...	...	4	...	23	38
Village Gurus and Priests	39	1	...	1	...	...	28	3	13	...	...	28	..	...	113
Moulvies and Munshis	...	...	...	...	...	...	..	3	...	...	...	...	...	...	3
Shop-keepers	4	6	13	6	7	...	19	32	6	...	3	4	...	...	100
Boat-owners	...	...	...	...	...	...	...	...	...	...	2	...	...	...	2
Licensed Stamp Vendors	...	2	2	...	...	...	...	1	...	...	...	...	...	...	5
Government Pensioners	2	1	...	...	2	...	...	4	...	...	...	...	...	...	9
School Students	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1
Thoogyees or Government Revenue Collectors	...	...	...	...	...	...	...	...	...	...	4	...	...	...	4
Kyadangyees or Headmen of villages	...	...	...	...	...	...	...	...		...	13	...	...	...	13
Bazar Goungs or Headmen in charge of Government market buildings	...	...	...	...	...	...	...	.	...	...	11	...	...	...	11
Local Residents	4	...	238	36	24	...	41	53	8	...	...	28	5	3	440
Miscellaneous	...	1	...	...	13	...	...	5	...	...	25	...	...	...	46
Total number of village offices in each Circle	297	713	485	434	315	196	129	151	150	40	126	138	47	44	3,265

Section II.—Postal Lines.

15. Appendix II gives the distance over which the mails were conveyed by the several methods of conveyance. It is summarised on the margin. An alteration has been made in the heading of one of the columns of this appendix, the heading entered as "Sea" having been changed to "Steamer services, sea and river." When this appendix was originally framed all steamer services were by sea: but of late years steam services for the conveyance of mails have been established on rivers in British Burma and Assam. These services have now been transferred from the heading "runners or boats" to the new heading of "steamer services, sea and river." By the new contract with the British India Steam Navigation Company, to which

Year.	Railway.	Mail-cart, horse and camel lines.	Runners or boats.	Steamer services, sea and river.	Total.
	Miles.	Miles.	Miles.	Miles.	Miles
1883 84	10,631	3,580	34,805	14 520	63,536
1884-85	11,632	4,049	34,482	10,725	60,888
Increase	1,001	469		...	...
Decrease	...	.	323	3,795	2,648

reference has already been made, the sea mileage was reduced by nearly 6,000 miles. This large decrease was effected by the discontinuance of subsidy payments for the coasting line between Calcutta and Bombay, and for the lines between Aden and Karachi, and between Moulmein and Singapore. New lines have been opened in the Gulf of Cutch, and between Goa and Bombay which increased the sea distance by 300 miles. An addition of river mileage is obtained by the transfer from the heading of "runners or boats" of the Irrawaddy and Brahmaputra services: and the net result is a decrease of 3,795 miles. Under runner or boat lines there has been a real increase of mileage to the extent of 1,389 miles; but by the transfer of river steamer lines explained above, this increase has been converted into a decrease of 323 miles. The additional mileage under the head of "mail-cart, &c.," is the net result of various changes under which foot lines were superseded by camel lines or by wheeled conveyances working under contract. Details of the extra railway mileage are given on the margin. In connection with the new British Steam Navigation Company contract sea sorting services were for the first time established between Calcutta and Rangoon, and between Bombay and Karachi.

Southern Marhatta Railway	173
Barielly-Pilibhit Railway	36
Oudh and Rohilkund Railway	47
Rohilkund Kumaon Railway	55
Cawnpore-Achnera Railway	101
Rajputana-Malwa Railway	151
Bhopal State Railway	45
Burma State Railway	47
Bengal and North-Western Railway	219
Assam Railway	*72
Tirhoot State Railway	34
Smaller Sections aggregating	56
	1,036
* Deduct miles opened in Assam last year, but included in this report	35
	1,001

Section III.—Correspondence.

16. Detailed correspondence returns for each circle will be found in Appendix iii. The marginal abstract compares the correspondence of the year under report with that of the previous year. It exhibits a total increase of nearly 16½ millions of articles of all classes. By far the largest increase is under the head of book and pattern packets. For the last four years the development of this class of correspondence has been very marked—a result which is probably due to the multiplication of vernacular newspaper presses: these presses were encouraged by the repeal of the Vernacular Press Act and the reduction of postage on lighter classes of newspapers in 1881, and they supplement largely their newspaper work by the issue of cheap printed matter in the vernacular. Newspapers have also increased by nearly 10½ per cent. On this subject the Post Master General of Bengal remarks that "there is no doubt that the privilege system "under which newspapers not exceeding 3 tolas in weight are transmitted by "post for ¼ of an anna is much appreciated, and that a vast number of cheap "newspapers which could not exist but for the system are able to pay their "way."

Year.	Letters including Post-cards.	Newspapers.	Parcels.	Book and Pattern Packets.	Total.
1883-84	179,479,626	15,848,586	1,286,261	3,690,828	200,305,301
1884-85	193,512,546	17,507,407	1,338,246	4,424,817	216,783,016
Increase	14,032,920	1,658,821	51,985	733,989	16,477,715
Percentage of increase	7·82	10·47	4·04	19·89	8·23

17. Letters and post-cards are further analysed on the margin. Post-cards shew the largest growth, their sales having increased by more than 10 millions or about 26 per cent. The Indian post-card is the cheapest in the world; and this doubtless is the cause of its popularity with the natives of this country. Reply post-cards were introduced in February 1884; but the number sold during the year was only 978,176 in the case of inland, and 3,488 in the case of foreign reply post-cards. Notwithstanding the competition of post-cards, paid letters have increased by 4·34 per cent. Unpaid letters have fallen off to the extent of 3·71 per. cent. Although the growing habit of prepayment does not improve the postal revenue, the object of the department has always been to encourage the habit; and the yearly diminution of unpaid correspondence is, therefore, regarded as a satisfactory sign. Registered letters show a percentage increase of 7·56, being about the same as the increase of the previous year.

Year.	Post-cards.	Letters paid.	Letters unpaid.	Letters registered.	Total.
1883-84 .	38,637,153	109,101,237	28,035,651	3,705,585	179,479,626
1884-45 .	48,658,274	113,833,567	26,994,931	3,985,774	193,512,546
Increase .	10,051,121	4,732,330	...	280,189	14,032,920
Decrease .	...	...	1,040,720	...	...
Percentage of increase .	26·04	4·34	...	7·56	7·82
Percentage of decrease .	...	...	3·71	...	...

18. Foreign correspondence is included in the general correspondence returns shown above, but separate figures are given below:—

	Class.	Estimated aggregate number. 1883-84.	1884-85.	Percentage of Increase or Decrease.	Remarks.
Despatched from India to the United Kingdom.	Letters including Post-cards . .	2,804,972	2,874,487	+ 2·47	These figures are based on the monthly accounts between India and the United Kingdom.
	Newspapers . .	344,547	365,046	+ 5·94	
	Books . . .	569,394	41,058	+ 12 58	
Received in India from the United Kingdom.	Letters including Post-cards . .	2,721,543	2,796,347	+ 2·74	
	Newspapers . .	2,543,837	2,591,632	+ 1·87	
	Books . . .	2,091,131	2,171,700	+ 3·85	
Grand total of all correspondence exchanged with the United Kingdom.	Letters including Post-cards . .	5,526,515	5,670,834	+ 2·61	
	Newspapers . .	2,88,384	2,956,678	+ 2·35	
	Books . . .	2,660,525	2,812,758	+ 5·72	
Despatched from India to Foreign Countries other than the United Kingdom.	Letters including Post-cards . .	777,737	715,390	− 8·01	The corresponding figures shown in the report for the year 1883-84 were based on statistics taken according to Union rules in November 1883, the figures now given are caculated from similar statistics taken in May 1885.
	Other articles .	303,932	293,867	− 3·31	
Received in India from Foreign countries other than the United Kingdom.	Letters including Post-cards . .	636,421	744,244	+ 16·94	
	Other articles .	513,603	558,117	+ 8 66	
Grand total of all correspondence exchanged with Foreign countries other than the United Kingdom.	Letters including Post-cards . .	1,414,158	1,459,634	+ 3·21	
	Other articles	817,535	851,984	+ 4·21	

19. Separate statistics relating to foreign parcels will be found in the following statement. There has been a slight decrease in the revenue derived from

the exchange with the Continent of Europe. But the other exchanges have increased and the net result is a gain of ₹5,663 :—

Parcel Exchanges.	Total number of parcels.		Average weight of each parcel.		Net revenue derived by the Indian Post Office after deduction of Customs duty and sums due to the Peninsular and Oriental Company.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	No.	No.	lbs. ozs.	lbs. ozs.	₹	₹
With United Kingdom.						
To India	64,882	70,987	5 6·86	5 0·36	1,12,203	1,12,670
From India	25,471	30,163	2 13·15	2 12·34	28,438	32,573
Total .	90,353	101,150	4 11·10	4 5·62	1,40,641	1,45,243
With Continent of Europe.						
To India	1,621	1,776	6 4·04	6 6·28	3,106	3,232
From India	2,551	2,674	4 12·31	4 2·93	3,905	3,624
Total .	4,172	4,450	5 5·53	5 1·04	7,011	6,856
With Aden, Ceylon, China, and Straits.*						
To India	1,613	2,551	2 0·10	1 7·58	397	869
From India	2,158	2,439	2 14·28	3 3·40	3,447	4,191
Total .	3,771	4,990	2 8·21	2 5·17	3,844	5,060
Grand Total .	98,296	110,590	4 10·21	4 4·61	1,51,496	1,57,159

* This includes parcels exchanged with the temporary Post Office maintained at Suakim in connection with the Field Force at that place.

Note.—The exchange with Germany began in July 1875, and that with Austro-Hungary in April 1876. The exchange with Ceylon began in October 1876, that with the Straits in December 1877, that with Aden in February 1878, and that with China in January 1882.

	Number of foreign parcels.		Number of foreign parcels.
1873-74 . .	21,923	1879-80 . .	73,211
1874-75 . .	25,563	1880-81 . .	80,257
1875-76 . .	35,819	1881-82 . .	88,840
1876-77 . .	45,357	1882-83 . .	88,684
1877-78 . .	59,183	1883-84 . .	98,296
1878-79 . .	69,763	1884-85 . .	110,590

20. The yearly growth of the foreign parcel post traffic since its establishment in 1873-74 is given on the margin.

21. The disposal of the correspondence entered in the table given in the margin of paragraph 16 is exhibited below. It shews that the proportion of articles delivered to the whole was 97·2 per cent.

Sent out for delivery (including 3,550,257 money orders) .	220,333,273
Received back undelivered	6,097,507
Balance actually delivered .	214,235,766
Sent to dead-letter office	2,583,870
	216,819,636

22. Appendix IV contains the usual statistics relating to the working of dead-letter offices, a summary of which is given below. The business of a dead-letter office is in the first place to try and trace the addressees and then to find out the senders of articles which the regular Post Office establishment has been unable to deliver. More than 70 per cent. of the articles received

were disposed of by the dead-letter offices during the year in one or other of the above ways :—

Dead Letters			Number.		Percentage.	
			1883-84.	1884-85.	1883-84.	1884-85.
Total number of articles received in dead-letter offices			3,179,161	3,321,442		
	1883-84	1884-85				
Deduct—						
Articles issued by dead-letter offices for delivery to the addressees or senders, and received back again as undeliverable . .	153,644	171,917				
Articles transferred to other dead-letter offices . . .	808,099	823,268	961,743	995,185		
Net receipts to be disposed of by the dead-letter offices			2,217,418	2,326,257	100	100
Articles disposed of by the dead-letter offices, less the proportion of articles returned undelivered. — Disposed of by redirection to addressees .			357,655	352,701	16 13	15·16
Articles disposed of by the dead-letter offices, less the proportion of articles returned undelivered. — Disposed of by return to senders . . .			1,250,796	1,334,157	56 41	57·35
Articles undisposable and deposited as dead .			608,967	639,399	27 46	27·49

23. The Post Master General of Bengal gives the following information as respects valuables found in articles opened in the Calcutta Dead Letter Office :— "Their total value was R40,380, of which articles to the value of R40,017 were duly disposed of, leaving a balance of articles valued at only R363 in hand at the end of the year. Among the articles of value opened in the dead-letter office was an uninsured registered cover addressed to a Native Chief and refused by him. On the cover being opened, it was found to contain a gold watch set with diamonds and valued at R15,000. The sender's name was not given, but it was eventually ascertained and the article duly returned"

24 A comparative abstract of Appendices V and VI, relating to the sales of postage stamps, is given on the next page. About 45½ per cent. of the entire proceeds yielded by ordinary stamps is derived from the sales of ¼ anna inland post-cards and of ½ anna envelopes.

25. The next table exhibits the proportion of revenue realised in cash and stamps since the year 1874-75. As explained in previous reports, the increase in the cash proportion, since the year 1880-81, arose from an alteration of system under which money-order fees and parcel post commission was realised in cash :—

Proportion of Revenue derived from Postage Stamps and from Cash.

	1874-75.	1875-76	1876 77	1877-78	1878-79.	1879 80	1880-81	1881-82	1882-83	1883-84	1884-85
	R	R	R	R	R	R	R	R	R	R	R
Total postage revenue . .	100	100	100	100	100	100	100	100	100	100	100
Cash	31 23	30 97	30 71	29 33	26 62	24 86	28 74	35·17	30 24	35 64	35·07
Proportion derived from ordinary stamps . . .	52 08	52 37	52 29	53 87	57 30	58 76	55 91	49 25	47 76	48 46	49·12
Proportion derived from service stamps . . .	16 69	16 66	17 00	16 80	16·08	16 38	15 35	15·58	16 00	15·90	15·81

Postage Labels.

Ordinary Postage Labels.		½-anna Post-cards.	½-anna Inland Reply Post-cards.	1½-anna Foreign Post-cards.	3-anna Foreign Reply Post-cards.	½-anna Envelopes.	1-anna Envelopes.	4½-anna Envelopes.	½-anna Labels.	9-pie Labels.	1-anna Labels.	1½-anna Labels.	2 anna Labels.	3-anna Labels.	4-anna Labels.	6-anna Labels.	8-anna Labels.	1-Rupee Labels	Gross Value.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1883-84.	Value of each kind of stamps sold	5,24,165	20,348	7,624	1,048	15,88,414	10,571	65,914	11,14,424	11,721	3,46,331	25,088	4,05,973	81,238	4,62,515	28,231	1,24,615	1,69,707	49,87,927
	Proportion of each to whole value of stamps sold	10·51	·41	·15	·02	31·85	·21	1·32	22·34	·24	6·94	·50	8·14	1·63	9·27	·57	2·50	3·40	100
1884-85.	Value of each kind of stamps sold	6,36,420	30,568	8,495	654	16,38,192	10,053	68,441	11,36,474	13,848	3,64,222	25,469	4,28,483	91,804	5,17,415	33,774	1,78,591	2,23,119	54,06,022
	Proportion of each to whole value of stamps sold in previous year	12·76	·61	·17	·01	32·84	·20	1·37	22·79	·28	7·30	·51	8·60	1·84	10·37	·68	3·58	4·47	108·38

Service Postage Labels.		½-anna Post-cards.	9-pie Soldiers' Envelopes.	½ anna Labels.	9-pie Labels.	1-anna Labels.	2-anna Labels.	4-anna Labels.	8-anna Labels	Gross Value.
		R	R	R	R	R	R	R	R	R
1883-84	Value of each kind of stamps sold	9,141	2,822	3,23,323	84	8,23,919	1,30,707	1,47,092	1,27,863	15,64,951
	Proportion of each to whole value of stamps sold	·58	·18	20·66	·01	52·65	8·35	9·40	8·17	100
1884-85.	Value of each kind of stamps sold	10,821	2,827	3,21,842	...	8,62,130	1,31,356	1,48,489	1,31,340	16,08,805
	Proportion of each to whole value of stamps sold in previous year	·69	·18	20·57	...	55·09	8·39	9·49	8·39	102·80

Section IV.—District Post.

26. The district post is now controlled by the local postal authorities subject to the orders of the Local Government. Funds for its management are provided sometimes by the imposition of a local cess, sometimes by a grant from Provincial Revenue, and sometimes by a mixture of both these processes. The following description of the system under which funds are obtained in the Bengal, Behar, and Eastern Bengal Circles is extracted from the Annual Report of the Post Master General of Bengal:—

"So far as the Postal Department is concerned, the administration of the district post for the whole of the Lower Provinces of Bengal is under the control of the Post Master General of the Bengal Circle. This section of my report relates, therefore, to the zemindari dâk system of the Bengal, Behar, and Eastern Bengal Circles, and includes statistics of the district post of the last two circles, as well as of the Bengal Imperial Postal Circle. In the Lower Provinces the liability of zemindars to carry official correspondence was discharged by personal service up to the year 1862. By Act VIII of that year, passed by the Bengal Legislative Council, the obligation was commuted into money payments, and that Act (VIII B.C. of 1862), known as the Zemindari Dâk Act, and the rules framed under it, regulate the administration of the district post and the provision of funds for its maintenance throughout the territories of the Lieutenant-Governor of Bengal. The whole system may be thus described. The Magistrate determines the stations between which communication is required for police or magisterial purposes, and the Post Master General, in communication with the District Magistrate, and subject to the final decision of the Commissioner, arranges all questions connected with routes, stages, timing, strength and cost of establishment. No charges on account of delivery peons or rural messengers can be made against zemindari dâk funds, but the cost of all establishments necessary for the collection and proper keeping of the accounts of the zemindari dâk cess, as well as for the conveyance of the mails and all reasonable charges for contingencies, including boats, huts, furniture, and stationery, are debitable to the funds raised under the Act. Those funds are raised in the following manner. The Inspector of Post Offices in the district prepares each year by the 1st October, and under the Magistrate's instructions an estimate of the cost of establishments and contingencies for the following official year. The Magistrate, after including in it the cost of his own office establishment and any extra provision for keeping up communications with his own camp while on tour, forwards the budget to the Post Master General who, after modifying it, if necessary, in communication with the Magistrate, returns it. The Magistrate then inserts the estimated balance at the close of the current year and thus ascertains the total sum that it is necessary to provide. He then apportions the amount rateably on the *sudder jumma* of those liable to pay the cess, *viz.*, all zemindars, sudder farmers, and other persons paying revenue direct to Government in respect of lands situated within the district, it being optional with the Magistrate to exempt from liability to payment any person the sudder jumma of whose estates in the district does not exceed ₹50 a year. The sums assessed by the Magistrate are payable half-yearly and in advance, and persons refusing or neglecting to pay for thirty days after the date fixed for payment, are liable to pay double the amount assessed, that amount being recoverable by order of the Magistrate by distraint and sale of the moveable property of the defaulter. There is an appeal to the Commissioner in the case of assessments above ₹40 for one year.

"2. Nominations for the posts of sub-postmasters of district offices (called dâk munshis) overseers and other subordinate officers of the superior grade are made by the Superintendent of Post Offices subject to the approval of the Magistrate of the district; but the appointment and dismissal of runners lies with the Superintendent, subject only to an appeal to the Magistrate. Throughout Bengal, moreover, the Local Government has found it convenient to entrust the Imperial Postal Department with the general control and direction of the district postal lines so as to ensure their proper working in connection with the lines of the Imperial post."

27. Statistics relating to the district post are given on the next page. They are obtained from local sources, and do not correspond with the figures shown in the Finance and Revenue Accounts. Compared with the previous year the total receipts fell from ₹10,45,823 to ₹10,00,132, the fall being due

for the most part to diminished assets from the local cesses in British Burma, in the Punjab, and in the Province of Bengal. A larger revenue was derived from the local cess in the Central Provinces, the net result being a loss of ₹45,691. The expenditure rose from ₹9,60,713 to ₹9,87,449, the increase being ₹26,736. This is composed of a variety of additional charges which occurred principally in the Central Provinces, in Madras, in Assam, and in British Burma. The number of post offices increased by 66, the letter-boxes by 36, the postmen by 12, and the district post line mileage by 334 miles. Contrasted with the previous year there was an increase of 246,807 in the number of articles posted in district offices and of 367,297 articles in the number received for delivery by those offices. But the advance of the district post cannot properly be judged by statistical returns, as its offices and lines are constantly absorbed by conversion into Imperial post offices and lines, the released funds being applied towards the extension of postal facilities in more remote and less favoured localities.

District Post.

Names of Postal Circles.		Number of District Post Offices and Receiving Offices.	Number of District Post, Village Postmen and Postmen.	Number of District Post Letter-boxes.	Distance in miles of District Post lines.	Local Cess.	Grant from Imperial or Provincial Revenue.	Expenditure.	Articles received from the Imperial and District Posts for delivery by the District Post.	Articles posted in the District Post for despatch to the Imperial or District Post.	Articles returned by the District to the Imperial Post undelivered.	Percentage of those returned on the total number received for delivery by the District Post.
						R	R	R	No.	No	No.	
Bengal	1883-84	156	6	247	7,067	199,108	...	182,467	867,872	770,877	30,325	3·49
	1884-85	166	4	258	7,087	193,259	...	186,208	957,215	853,800	33,524	3·50
Madras	1883-84	30	846	662	2,995	...	120,024	112,776	1,589,554	526,446	86,663	5·45
	1884-85	38	862	662	3,075	...	122,358	118,803	1,739,290	560,821	86,794	5·00
Bombay	1883-84	2	502	438	99	...	86,964	87,329	1,053,187	338,143	51,294	4·87
	1884-85	38	464	429	120	...	86,964	87,329	1,032,989	332,442	48,723	4·72
North-Western Provinces	1883-84	276	439	69	6,504	149,443	...	148,185	935,617	804,553	52,560	5·62
	1884-85	271	461	69	6,561	149,424	...	147,851	994,187	859,455	32,649	3·28
Punjab	1883-84	21	373	45	4,611	87,517	45,000	110,642 (a)	66,247	59,509	2,732	4·12
	1884-85	22	369	42	4,573	73,056	45,000	111,290 (a)	80,658	66,250	3,064	4·91
British Burma	1883-84	96	50	185	2,664	83,000	...	56,429	137,986	83,447	22,803	16·53
	1884-85	104	54	195	2,788	55,000	...	59,979	134,504	93,435	8,919	6·63
Central Provinces	1883-84	49	81	66	2,957 (e)	38,844	19,000	56,982	308,665	256,495	25,665	8·31
	1884-85	53 (g)	84	82	2,937 (e)	48,164	15,660	63,644	331,713	258,097	28,035	8·45
Oudh	1883-84	45	249	101	1,278	35,584	...	35,396	170,411	131,397	8,264	4·85
	1884-85	47	254	103	1,282	36,100	...	35,725	168,643	139,066	7,747	4·59
Rajputana	1883-84	7	10	2	143	789	3,820	4,365	24,284	17,700	1,291	5·32
	1884-85	7	10	2	143	880	3,820	4,383	29,668	18,925	1,598	5·39
Assam	1883-84	45	22	2	1,067 (b)	18,621	3,368 (c)	21,414	83,693	59,512	5,897	7·05
	1884-85	45	27	6	1,090 (b)	22,825	6,079 (c)	26,147	107,300	85,159	7,687	7·16
Behar	1883-84	86	...	54	3,394	93,236	...	90,112	446,553	383,853	34,604	7·61
	1884-85	88	...	55	3,437	88,886	...	90,610	454,568	390,866	34,927	7·68
Eastern Bengal	1883-84	29	...	8	1,570	61,505	...	54,616 (d)	192,177	196,635	10,281	5·35
	1884-85	29	1	12	1,552	52,657	...	55,440 (d)	212,808	211,058	10,581	4·97
Sind	1884-85	...	...	...	38	...	...	40 (f)	...	...	...	...
Total	1883-84	842	2,578	1,879	34,349	767,647	278,176	960,713	5,876,246	3,622,567	331,779	5·65
	1884-85	908	2,590	1,915	34,683	720,251	279,881	987,449	6,243,543	3,869,374	305,148	4·89

(a) Includes R18,468, the amount of annual subsidy for the Dera Ismail Khan and Chichawatni hill cart line.
(b) These are dry season distances: during the rains these lines are increased in length.
(c) Grant from the Local Improvement Fund.
(d) Includes contributions from Frontier Police Fund R4,800 in 1883-84 and R3,444 in 1884-85 and contributions by the Maharajah of Agartala, R240 in 1883-84 and 1884-85.
(e) Includes lines paid from the revenues of feudatory States of 701 miles in length in 1883-84 and 617 miles in length in 1884-85.
(f) Met from grant from Imperial Revenue for Bombay District Post.
(g) Three offices are feudatory State Post Offices.

Section V.—Money Orders.

28. Allusion has already been made to an important experiment begun in the North-Western Provinces under which the agency of the Post Office is used for enabling zemindars in the interior of districts to remit small sums of land revenue to Government treasuries at head-quarter stations. This scheme has the double advantage of saving the zemindars long journeys by road and of furnishing the Post Office with funds at small places to which the transmission of cash is difficult. Although the measure was restricted to the Benares division, yet during the eleven months of its trial no less than 13,914 land revenue orders were issued, the gross value of which amounted to R3,35,904. And the commission realised on these orders was R4,594. Difficulties have as yet prevented the extension of the experiment to other parts of the North-Western Provinces: but eventually the Post Office may expect a considerable accession of business from this source.

29. A new system of dealing with money orders was introduced, with effect from the 1st October 1884, under which clerical work was reduced, the procedure simplified, and additional advantages given to the public. One important feature of the change was the payment of money orders by postmen at the houses of payees, instead of at the Post Office only. This measure was at first tried at a few selected offices, with results so satisfactory that its extension generally to all Post Offices was decided on. Again: several important offices were empowered to transact money order business, without the intervention of their head-offices, thus accelerating the transmission of money orders and reducing work in head-offices.

30. From the 1st October 1884 also the public was given the opportunity of employing the telegraph for the transmission of inland money orders. And from the 1st March 1885 this measure was extended, so as to include money orders sent to foreign countries: under this extension the orders are telegraphed to the Indian Office of Foreign Exchange at Bombay, and there included in the foreign mail. The extent to which advantage was taken of this facility in each postal circle will be learnt from the statement given below, which shews that, during the six months that the scheme prevailed, the number of telegraphic money orders issued was 5,788, and their aggregate value about 3¾ lakhs of rupees. Compared with the gross amount of money order business done, this result is small: but inland money order transactions are mainly limited to small remittances of less than R25 each, and the heavy but doubtless necessary extra expense of R2 for a telegram, besides ½ per cent. additional money order commission, must tend to check any great expansion of telegraphic money orders. Nevertheless, the system has supplied a want, and proved specially useful in dis-

tant places like Burma, where postal communication with India is restricted to once in the week :—

Telegraphic Money Order Transactions.

Postal Circles.	Issues from October 1884 to March 1885.		Payments from October 1884 to March 1885.	
	Number of applications.	Value of applications.	Number of Money Orders.	Value of Money Orders.
		R a.		R a.
Madras	1,082	66,361 15	1,972	103,111 10
British Burma	1,743	79,147 0	305	19,380 5
Bengal	487	33,293 12	758	61,398 9
North-Western Provinces	334	23,876 1	629	45,480 7
Punjab	470	41,590 8	368	23,456 2
Bombay	375	29,644 14	549	34,561 7
Sind	271	19,033 6	415	28,790 12
Assam	337	26,326 8	105	7,076 3
Eastern Bengal	208	23,429 11	104	6,995 0
Behar	123	8,957 0	147	12,134 8
Oudh	62	3,481 4	168	13,755 12
Central Provinces	127	7,439 3	123	9,454 0
Central India	111	9,424 5	38	2,599 0
Rajputana	58	3,524 5	74	5,850 2
Total	5,788	3,75,529 12	5,755	3,74,043 13

Note.—These figures are included in the general statement of Inland Money Orders.

31. From the marginal abstract, which relates to inland money orders alone, it will be seen that the total number of money orders issued was more than 3½ millions, that their value exceeded 8 crores of rupees, and that the commission realised was about 10 lakhs of rupees. There has then been a satisfactory development of this important and popular branch of postal business. Each money order averaged R23-1-9. Year by year the average of each money order has diminished in amount, as evidenced by the marginal figures, which proves that the Post Office deals more and more with remittances of trifling amounts; and that, notwithstanding its growing transactions, the Post Office in its money order dealings is not encroaching on the usual sphere of private banks. In further support of this fact reference may be made to certain special statistics taken for the month of January 1885, which shewed that 54·40 per cent. of all the money orders issued were for sums of money not exceeding R10 in amount and 25·87 per cent for remittances not above R25. A further analisation of the figures proved that nearly 50 per cent. of the orders for R10 and under related to remittances below R5.

Inland Money Orders.	Total number of Money Orders issued.	Total value of Money Orders issued.	Commission realised.
	No.	R	R
During the last quarter of the year 1879-80, being the commencement of the business	232,639	72,48,208	84,901
During the year 1880-81	1,604,174	4,57,08,580	5,35,976
During the year 1881-82	2,157,796	5,73,32,027	6,79,073
During the year 1882-83	2,565,904	6,46,84,183	7,70,958
During the year 1883-84	3,034,894	7,31,24,179	8,84,925
During the year 1884-85	**3,550,257**	**8,20,88,559**	**10,06,226**
Percentage of increase over the year 1883-84	16·98	12·26	13·71

Year.	Average value of each Money Order.
	R a. p.
1879-80	32 0 1
1880-81	28 8 0
1881-82	26 8 0
1882-83	25 3 0
1883-84	24 1 6
1884-85	**23 1 9**

32. The next statement exhibits the issues and payments for each postal circle. In Bengal the money order business done is far in excess of that performed in any other part of India, the Bengal transactions being 39·25 per cent. above those of the North-Western Provinces, which stands next on the list :—

Postal Circles.	Issues during 1884-85.			Payments during 1884-85.		
	Number of applications.	Value of applications.		Number of Money Orders.	Value of Money Orders.	
		R	a.		R	a.
Bengal	812,674	1,56,45,548	5	740,843	1,68,26,883	4
North-Western Provinces	464,322	93,76,626	5	605,439	1,39,42,439	0
Bombay	372,601	97,14,541	7	399,988	1,08,27,430	4
Madras	466,797	99,78,861	15	452,670	1,03,17,066	9
Punjab	297,354	64,67,677	6	283,909	81,64,786	11
Behar	231,616	45,67,935	13	279,612	52,84,754	2
Eastern Bengal	155,093	48,70,640	7	141,876	36,90,711	10
Oudh	95,525	20,82,741	4	239,572	47,45,868	0
Central Provinces	167,485	48,10,532	15	65,096	18,73,721	14
Rajputana	82,344	22,69,538	13	58,274	22,71,430	7
British Burma	104,045	36,25,073	14	18,426	7,39,5[illegible]6	12
Assam	116,614	30,43,340	7	36,233	12,69,324	5
Sind	87,708	27,56,230	13	31,446	11,43,296	10
Central India	96,099	28,79,269	10	25,276	9,39,877	10
Total for 1884-85	3,550,257	8,20,88,559	6	3,378,660	8,20,37,177	2
Total for 1883-84	3,034,894	7,31,24,179	1	2,849,573	7,28,65,747	5
Increase	515,363	89,64,380	5	529,087	91,71,429	13

NOTE.—The figures relating to the Madras Postal Circle include transactions with the Native State of Mysore; the figures relating to the Bombay Postal Circle include transactions with the Portuguese Settlements of Goa and Daman; and the figures relating to the Punjab Postal Circle include transactions with the Native State of Patiala.

33. Eighty-one new money order offices were opened during the year, thus raising the total number of money order offices to 5,657.

34. An arrangement was concluded with the Portuguese Settlements of Goa and Daman for the exchange of money orders at inland rates and under inland conditions. It came into operation on the 1st May 1884. Reference has already been made to the convention concluded with Patiala, which provided for an exchange of money orders, also at inland rates and under inland conditions.

35. New money order exchanges were available, from the 1st January 1885, with Newfoundland, Bermuda and the Falkland Islands: with various British Colonies and possessions in Africa and West Indies, and with Cyprus and North Borneo. Like Canada and the United States of America, all these exchanges are worked through the medium of the British Post Office. A new money order exchange with Egypt was also introduced, with effect from the 1st October 1884. A comparative statement of Foreign money order transactions expressed in sterling is given below. It shews a considerable development of business, the

gross increase in value being 36·55 per cent. in the case of orders issued by India and 74·86 per cent. in the case of orders paid in India :—

	1883-84.				1884-85.			
	Orders issued by India.		Orders paid in India.		Orders issued by India.		Orders paid in India.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
United Kingdom	27,794	116,118 16 9	3,226	11,026 2 11	38,916	158,463 4 4	3,867	13,461 6 0
Germany	1,224	3,961 15 8	190	1,366 3 11	1,676	5,322 2 9	223	1,651 7 8
Italy	279	1,529 11 5	16	105 0 11	245	1,116 17 2	17	221 8 3
France	216	674 8 5	16	56 8 9	357	1,467 13 4	73	313 18 5
Switzerland	251	682 3 10	4	6 16 0	393	1,188 9 0	8	30 7 6
Denmark	42	452 3 7	5	19 4 5	59	712 9 11	9	52 12 9
Netherlands	18	53 14 7	12	53 8 8	13	34 3 7	8	14 11 0
Victoria	150	802 2 2	70	341 19 7	170	827 16 3	265	1,902 7 3
New South Wales	56	330 13 0	42	143 11 0	332	1,052 14 6	549	4,364 9 6
South Australia	31	223 10 0	9	41 16 0	38	190 16 6	55	413 4 4
Tasmania	27	189 15 4	13	29 3 6	42	250 13 11	50	373 13 0
Queensland	10	53 7 0	16	42 13 6	13	53 14 2	21	107 12 0
West Australia	5	60 0 0	3	13 0 6	16	92 3 9	4	14 17 11
Egypt	...	...	...	...	24	50 15 7	52	238 2 11
Total	30,103	125,132 1 9	3,622	13,245 9 8	42,294	170,863 14 9	5,201	23,159 18 6
Percentage of increase	...	...	...	...	40·50	36·55	43·59	74·86
Average amount of each money order	...	4 3 1	...	3 13 1	..	4 0 9	.	4 9 0

Note.—The figures relating to the United Kingdom include transactions with the following countries and places: United States of America, Canada, Newfoundland, Bermuda, Falkland Islands, British Colonies and possessions in Africa and West Indies, Cyprus and North Borneo.

36. The following statement deals with Foreign money order transactions in Indian currency. There has been a fall in the value of issues, in the exchange with the Mauritius and a rise in the value of orders paid in the exchange with the Straits. Taking them altogether, the value of orders issued has fallen to the extent of R33,655, while the value of orders paid has improved by R77,194 :—

	1883-84.				1884-85.			
	Orders issued by India.		Orders paid in India.		Orders issued by India.		Order paid in India.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		R a p.		R a. p		R a p		R a p.
Ceylon	845	30,559 15 0	8,758	4,40,945 15 0	828	33,702 14 0	8,865	4,44,602 7 0
Mauritius	790	1,16,030 10 0	436	23,419 1 0	529	75,718 13 0	594	35,377 13 0
Straits Settlements	83	3,761 7 0	1,086	66,451 5 0	79	4,313 11 0	1,783	1,19,346 9 0
China and Japan	50	4,445 4 0	265	25,080 5 0	73	7,402 12 0	350	29,950 3 0
Field Post Office, Egypt*	...	...	...	...	1	4 0 0	135	3,813 12 0
Total	1,768	1,54,797 4 0	10,545	5,55,896 10 0	1,510	1,21,142 2 0	11,727	6,33,090 12 0
Percentage of increase and decrease	22 52	38·15	14·09	17·35	Decrease 14·59	Decrease 21·74	Increase 11·21	Increase 13·89
Average amount of each money order	...	87 9 0	..	52 11 0	...	80 4 0	...	54 0 0

* This is a temporary establishment introduced in March 1885 for the convenience of the Field Force serving in the Soudan.

37. A statement of the number and value of money orders, both Inland and Foreign, that were forfeited under the rules during the year is given below. The amount that actually escheated to the State was R7,461-3, as compared with R6,450-15 during the previous year :—

Money Orders forfeited.

Balance outstanding in the Forfeited Register on the 31st March 1884.		Forfeited during the year.		TOTAL.		FORFEITED ORDERS REPAID, RENEWED AND LAPSED TO THE STATE DURING THE YEAR 1884-85.								Balance outstanding in the Forfeited Register on the 31st March 1885.	
						Repaid.		Renewed.			Lapsed to the State.		TOTAL.		
No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	Penalties.	No.	Value.	No.	Value.	No	Value.
	R a.		R a.		R a.		R a.		R a.	R a.		R a.		R a.		R a.
1,586	13,049 14	2,550	38,231 8	4,136	51,281 6	470	16,434 1	490	12,089 7	127 6	1,412	7,461 3	2,372	36,112 1	1,764	15,169 5

38. An abstract is added which represents the aggregate money order transactions, both Inland and Foreign. The transactions in sterling money have been exhibited at the rate of exchange in which the orders were received or paid :—

Aggregate Money Order Transactions, both Inland and Foreign.

MONEY ORDERS, BOTH INLAND AND FOREIGN, FOR THE YEAR 1884-85.	ISSUES.			PAYMENTS.	
	Number of applications.	Value of applications.	Commission.	Number of Money Orders.	Value of Money Orders.
		R a.	R a.		R a.
Inland	3,550,257	8,20,88,559 6	10,06,226 1	3,378,660	8,20,37,177 2
Foreign transactions in sterling money at prevailing rate of exchange	42,294	21,30,454 10	22,014 10	5,201	2,89,738 8
Foreign transactions in Indian currency	1,510	1,21,142 2	1,272 4	11,727	6,33,090 12
TOTAL .	3,594,061	8,43,40,156 2	10,29,512 15	3,395,588	8,29,60,006 6
Total for the year 1883-84 . .	3,066,765	7,48,36,706 4	9,05,824 6	2,863,740	7,35,86,438 0
Increase	527,296	95,03,449 14	1,23,688 9	531,848	93,73,568 6
Percentage of increase . . .	17·19	12·70	13·65	18 57	12·74

39. The marginal abstract gives the sales of India postal notes since their introduction in January 1883. Attempts to popularise these notes were made, the post office undertaking to transmit them to destination on payment of half an anna as postage and arranging for their payment at the houses of payees instead of at the post office. Although the sales have increased by 45·24 per cent., the total value of notes sold was only R2,14,354, which shews that the scheme has not yet commanded success.

	NUMBER OF INDIA POSTAL NOTES SOLD.			Total value of India Postal Notes sold.
	Of the value of annas 8.	Of the value of R1.	Of the value of R2-8.	
	No.	No.	No.	R a.
During the last quarter of the year 1882-83, being the commencement of the business . . .	7,044	14,827	8,692	40,529 0
1883-84	30,910	62,605	27,807	1,47 577 8
1884-85	41,925	85,914	42,991	2,14,354 0
Increase	11,015	23,309	15,184	66,776 8

40. From the 1st October 1884 British Postal Orders, of fourteen denominations ranging from 1 shilling to 20 shillings, were offered for sale to the public at post offices in India. These orders are payable in the United Kingdom and at Gibraltar and Constantinople. During the six months that the system pre-

vailed, 8,296 orders were sold at an aggregate value of £5,786, and the Indian commission realised amounted to ₹527. By far the largest demand has been for 20-shilling orders, of which 4,554 were disposed of. Next in demand came the 10-shilling orders, of which 1,105 were sold. The system was mainly intended for the convenience of European residents, and specially of soldiers and seamen; as might be expected, the largest transactions took place in the Punjab, where sales of 1,858 orders were effected aggregating in value £1,446 5*s.* 6*d.* As yet the business transacted is small and the system has not acquired any real popularity.

Section VI.—Post Office Savings Banks.

41. The introduction of Post Office Savings Banks dates only from the 1st April 1882, so that the year under review is the third year of their existence. Statement A, given on the next page, compares the transactions of the year 1884-85 with those of the preceding year, and shews that considerable progress has been made. Twenty-eight new head banks and 272 new sub-banks were opened, thus raising the total number of banks of both classes to 5,499. During the year 75,887 accounts were opened and 38,136 closed, the total number of accounts at the end of the year standing at 122,599, against 84,848 at the close of March 1884. The deposits of the year aggregated 165½ lakhs of rupees as compared with 103½ lakhs in the previous year: the withdrawals rose from 58¼ lakhs to 110 lakhs: and the balance at credit of depositors increased from 75 lakhs to 134¼ lakhs, being an increase of more than 59¼ lakhs. The interest allowed was 3¾ lakhs, against 1⅘ lakhs in 1883-84. Although the establishment of Savings Banks was not extended to Bombay till May 1883, the amount of its deposits, *viz.*, ₹30,41,780, already exceeds the amount deposited in any other circle. Bengal has the largest number of accounts, *viz.*, 26,770. The highest average balance at the credit of each depositor was ₹161-0-6 in the Punjab, and the lowest ₹67-14-9 in the North-Western Provinces. Referring to a large number of withdrawals which occurred chiefly in Guzrat, the Post Master General of Bombay states that they were "undoubtedly due to a feeling of insecurity which prevailed for a short time during the month of March, when the prospect of a war with Russia appeared to be imminent and arrangements were being made on a large scale for sending troops from India to Pishin." Mr. Fanshawe adds that the "results at the end of the year shew that the loss to Government was only temporary."

A.

Statement showing Post Office Savings Bank Transactions during 1884-85 compared with 1883-84.

Circles.	No. of Head Banks.	No. of Sub-Banks.	Number of Accounts.				Opening Balance.	Deposits.	Interest.	Total.	Withdrawals.	Balance.	Average of depositors per Bank.	Average balance in each Bank.	Average balance at credit of each depositor.
			Opening Balance.	Opened during the year.	Closed during the year.	Balance.	R a p	R a p	R a p	R a p	R a p	R a. p.			
Bengal . .	42	993	17,188	15,583	6,001	26,770	16,66,454 7 7	33,32,609 15 7	78,060 4 10	50,77,124 12 0	23,34,043 8 7	27,43,081 3 5	637·38	65,311·45	102·46
Madras . . .	33	810	10,373	9,227	3,481	16,119	7,46 646 14 7	16,85 635 8 3	36,114 10 8	24 68,397 1 6	11,21,525 9 5	13,46,871 8 1	488 45	40,814·30	83·55
Bombay .	32	525	11,170	13,308	3,939	20,539	13,45,388 7 3	35,22,183 9 9	87,719 9 1	49,55,291 10 1	19,13,511 5 3	30,41,780 4 10	641·84	95,055 62	148 09
North-Western Provinces	47	843	19,432	11,946	9,344	22,034	9,21,717 10 6	18,77,496 15 3	41,643 5 7	28,40,857 15 4	13,44,266 7 0	14,96,591 8 4	468·80	31,842·38	67·92
Punjab . .	42	532	7,252	6,711	4,955	9,008	8,51,062 6 9	18,32,682 1 3	40,071 14 5	27,23,816 6 5	12,73,195 12 0	14,50,620 10 5	214·47	34,538·59	161·03
Central Provinces . .	27	262	4,822	4,216	2,002	7,036	3,57,105 14 6	7,07,730 0 2	16,294 6 1	10,81,130 4 9	4,90,863 0 0	5,90,267 4 9	260·59	21,861·74	83·89
Oudh . .	12	201	2,283	1,887	1,022	3,148	2,32,987 15 4	4,60,499 3 3	11,084 8 7	7,04,571 11 2	3 06,659 8 9	3,97,912 2 5	262·33	33,159·33	126·40
Behar . .	21	391	3,089	3,746	2,363	4,472	3,60,525 4 2	8,73,686 13 5	16,190 13 3	12,50,402 14 10	6,59 206 15 2	5,91,195 15 8	212·95	28,152 19	132·19
Eastern Bengal	10	202	2,265	1,983	851	3,397	2,76,416 6 0	5,15,570 4 1	12,773 1 1	8,04,759 11 2	3,42,704 7 10	4,62 055 3 4	339 7	46,205 5	136·01
Rajputana .	7	92	855	951	471	1,335	1,08,146 14 10	2,22,434 15 4	5,231 0 7	3,35,812 14 9	1,38,344 1 9	1,97,468 13 0	190 71	28,209·85	147·91
Central India .	10	63	725	991	563	1,153	1,09,361 6 2	2,38,618 15 1	4 690 6 11	3,52,670 12 2	1,72,954 7 8	1,79,716 4 6	115 3	17,971 6	155 86
British Burma .	16	37	1,297	1,474	1,038	1,733	1,64,893 11 1	3,80,255 4 1	6,796 0 11	5,51,945 0 1	3,22,264 10 2	2,29,680 5 11	108 31	14,355 00	132·53
Assam . .	12	147	1,570	1,902	864	2,608	1,75,687 6 4	3,96,038 7 11	8,363 5 3	5,80,089 3 6	2,75 212 15 4	3 04,876 4 2	217 33	25 406 33	116 90
Sind . .	6	84	2,527	1,962	1,242	3,247	1,98 059 14 5	5,09,510 0 1	10,174 0 3	7,17,743 14 9	3 07,950 10 5	4,09,793 4 4	541·16	68,298·83	126·20
Total of 1884-85 .	317	5,182	84,848	75,887	38,136	1,22,599	75,14,454 11 6	1,65,54,952 1 6	3,75,207 7 6	2 44,44,614 4 6	1,10,02,703 7 4	1,34,41,910 13 2	...	...	...
Total of 1883-84 . .	289	4,910	39,121	69,121	23,394	84,848	27,96,796 3 2	1,03,57,504 1 2	1,87,217 0 4	1,33,41,517 4 8	58,27,062 9 2	75,14,454 11 6	...	...	...
Increase in 1884 85 .	28	272	45,727	6,766	14,742	37,751	47,17,658 8 4	61,97,448 0 4	1,87,990 7 2	1,11 03,096 15 10	51,75,640 14 2	59,27,456 1 8	...	...	...
Percentage of increase .	9 68	5 53	116 88	9·78	63·01	44·49	168·68	59·83	100·41	83 22	88 82	78 88			

* Of this amount R88,443 represents balance of accounts not bearing interest.

42. Statement B below distinguishes "Native" from "European or Eurasian" depositors, and gives the general results indicated on the margin. It may further be noticed that Madras contains the largest number of European or Eurasian depositors, *viz.*, 2,894; Bombay holds the next largest number, *viz.*, 1,928; next comes the Punjab with 1,761; Bengal with 1,686, and then the North-Western Provinces with 1,430. The largest number in proportion to native depositors will be found, as in the previous year, in Burma, where there are 703 accounts in the names of European and Eurasian depositors against 1,030 in the names of native depositors.

Race of Depositors.	Number of accounts	Percentage of total number	Amount.	
			R	p
Native	109,244	89·11	11 07,169	7 10
European or Eurasian	13,355	10 89	23,34,741	5 4
Total	122,599	100	1,34,41,910	13 2

B.

Statement showing the Number of Depositors in each Postal Circle, classified as Natives and Europeans or Eurasians, during 1884-85.

Names of Circles.	Native Depositors, inclusive of accounts of local institutions.			European and Eurasian Depositors, inclusive of accounts of local institutions.			Total.		
	Number of Accounts.	Balance of deposits	Amount of interest.	Number of Accounts	Balance of deposits	Amount of interest.	Number of Accounts	Balance of deposits.	Amount of interest.
		R a p.	R a. p.		R a. p	R a. p.		R a. p.	R a. p.
Bengal	25,084	24,95,136 4 8	71,098 13 7	1,686	2,47,944 14 9	6,961 7 3	26 770	27 43,081 3 5	78,060 4 10
Madras	13,225	10,00,879 3 8	26,791 9 0	2,894	3,45,993 4 5	9,323 1 8	16,119	13,46,871 8 1	36,114 10 8
Bombay	18,611	26,89,019 7 8	78,441 10 1	1,928	3,52,760 13 2	9,277 15 0	20,539	30,41,780 4 10	87,719 9 1
North-Western Provinces	20,604	12,39 763 13 1	34,679 14 3	1,430	2,56,827 11 3	6,963 7 4	22,034	14,96,591 8 4	41,643 5 7
Punjab	7,247	10,14,197 12 6	27,957 1 3	1,761	4,36,422 13 11	12,114 13 2	9,008	14,50,620 10 5	40,071 14 5
Central Provinces	6,285	4,44,723 11 3	12,140 4 11	751	1,45,543 9 6	4,154 1 2	7,036	5,90,267 4 9	16,294 6 1
Oudh	2,768	3,08,426 1 6	8,758 1 3	380	89,486 0 11	2 326 7 4	3,148	3,97,912 2 5	11,084 8 7
Behar	4,077	5,30,171 12 10	14,317 7 0	395	61,024 2 10	1,873 6 3	4,472	5,91,195 15 8	16,190 13 3
Eastern Bengal	3,329	4,48,778 1 4	12,469 6 7	68	13 277 2 0	303 10 6	3,397	4,62,055 3 4	12,773 1 1
Rajputana	998	1,36,985 4 3	3,547 12 9	337	60,483 8 9	1,683 3 10	1,335	1,97,468 13 0	5,231 0 7
Central India	806	1,09,625 4 1	2,938 9 11	347	70,091 0 5	1,751 13 0	1,153	1,79,716 4 6	4,690 11
British Burma	1,030	1,24,768 10 7	3,645 7 0	703	1,04,916 11 4	3,150 9 11	1,733	2,29,689 5 11	6 796 0 11
Assam	2,424	2,62,930 1 2	7,286 6 0	184	41,946 3 0	1,076 15 3	2,608	3,04 876 4 2	8,363 5 3
Sind	2,756	3,01,769 15 3	7,472 11 0	491	1,08,023 5 1	2,701 5 3	3,247	4,09,793 4 4	10,174 0 3
Total	109,244	1,11,07,169 7 10	3,11,545 2 7	13,355	23,34,741 5 4	63,662 4 11	122,599	1,34,41,910 13 2	3,75,207 7 6

43. Statement C classifies the depositors according to professions. The lowest number of accounts appears under the head "Agricultural." These accounts have fallen in the North-Western Provinces from 697 in 1883-84 to 563 in the year under review; while in Bengal the number of agricultural depositors has, during the same time, risen from 224 to 459. The total percentage increase under this head is 16·54. The industrial classes are also still poorly represented by a total of 2,206 accounts. But their number of accounts open shews an increase over the previous year of 56·89 per cent.

C.

Statement showing the Number of Depositors in each Postal Circle, classified according to professions, during 1884-85.

Postal Circles.	Class I, Professional. A. Having fixed income.	Class I, Professional. B. Having variable income.	Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite	Total.
Bengal	9,299	2,273	2,543	1,068	459	363	10,765	26,770
Madras	7,157	709	1,776	819	377	463	4,758	16,119
Bombay	8,727	862	2,458	1,513	156	304	6,519	20,539
North-Western Provinces	6,990	694	3,810	2,781	563	409	6,787	22,034
Punjab	3,647	306	2,199	501	107	167	2,081	9,008
Central Provinces	2,375	295	1,725	588	111	134	1,808	7,036
Oudh	1,346	89	723	123	41	26	800	3,148
Behar	1,795	317	447	129	71	34	1,679	4,472
Eastern Bengal	1,238	346	288	55	33	20	1,417	3,397
Rajputana	622	31	254	34	1	28	365	1,335
Central India	413	27	282	31	1	18	380	1,152
British Burma	587	72	538	43	...	100	393	1,733
Assam	975	229	391	76	84	74	779	2,608
Sind	1,443	85	624	156	25	66	848	3,247
Total	46,614	6,395	18,058	7,917	2,029	2,206	39,380	1,22,599
Total for 1883-84	30,545	5,834	13,231	6,617	1,741	1,406	25,474	84,848
Increase in 1884-85	16,069	561	4,827	1,300	288	800	13,906	37,751
Percentage of increase	52·60	9·61	36·48	19·64	16·54	56·89	54·58	44·49

44. Simultaneously with the introduction of Savings Banks, the Post Office undertook on behalf of the public the purchase and sale of Government Promissory Notes and their transfer to the Comptroller General for custody. The total investments on this account aggregated R1,78,800 in the year 1883-84 and R2,94,600 in the year 1884-85. This represents an increase of R1,15,800. The balance of these Government securities remaining in the custody of the Comptroller General at the close of the year under review was R1,31,300, against R39,100 at the close of the previous year, the increase being R92,200. Out of a total number of 352 cases in which the Post Office agency was employed for buying and selling Government Paper, 332 cases related to sales not exceeding R2,000 in amount; and in 20 instances the dealings were for sums ranging from R2,000 to R7,000.

Section VII.—Insurance and Value-payable Systems.

45. A table is given on the margin indicating the value at which letters and parcels have yearly been insured by the public since the introduction of the insurance system in 1877-78. Last year's Report shewed an addition to the value of parcels and a diminution in the value of letters insured. This year exhibits a rise under the head of letters and fall under the head of parcels, the net result being a decrease of 5·21 per cent. The insur-

Year	Value Insured. Letters	Value Insured. Parcels	Value Insured. Total	Insurance Fees.
	R	R	R	R
1877-78 last quarter, being the commencement of the system	6,66,320	18,60,191	25,26,511	13 230
1878 79	89 71,775	2 81,21,219	3,70,92 994	1,23,556
1879-80	1,63,35,058	5,34,34,161	6,97,69,219	1,97,790
1880 81	1,57,33,428	6,30,26,524	7,87,59,952	2,01,046
1881 82	1,79,69 808	5,85 53,413	7,65 23,221	1 90,980
1882 83	2,30 67,342	5 95,70 924	8 26,38,266	1,99,841
1883 84	2 21,16,868	6,04,08,142	8 25,25,010	2 06,839
1884 85	2,30,06,564	5,52,14,744	7,82,21,708	1,93,579
Percentage of Increase as compared with 1883-84	4·02	...	...	...
Percentage of Decrease as compared with 1883-84	...	8 60	5·21	6·41

ance fees have also fallen to the extent of 6·41 per cent. This fall is to some extent due to the stoppage of insurance to and from Bagdad whence large quantities of specie used to be exported in insured parcels. The system of insurance is to a considerable extent patronised by jewellers, watch-makers, and dealers in precious stones.

	1883-84.			1884-85.		
	R	a.	p.	R	a.	p
Losses by accident or by departmental fraud or neglect	12,021	4	0	15,522	8	9
Losses by highway robbery in British Territory	186	0	0	1,939	6	9
Losses by highway robbery in Native States	3,691	5	1	2,300	0	9
	15,898	9	1	19,762	0	3
Value of property recovered	4,516	14	0	5,546	14	0
	11,381	11	1	14,215	2	3
Claims preferred but not entertained	30	0	0	300	0	0
TOTAL	11,351	11	1	13,915	2	3

46. Although only 39 cases of loss occurred during the year, as compared with 3 cases in the previous year, yet the amount which the Post Office had to make good in connection with these losses rose to ₨ 13,915, as shewn in the margin, being an increase of ₨2,564. Compared with the responsibility incurred, this loss is small in amount.

47. The business done under the value-payable system, since its introduction in December 1877, is abstracted on the margin. It will be seen that 336,788 value-payable articles were posted against 287,377 in the previous year, being an increase of 17·19 per cent., that the value declared for realization was ₨52,73,352 as compared with ₨28,08,873, being an increase of 87·74 per cent., and that the commission rose from ₨53,450 to ₨69,285, or by 29·63 per cent.

	Number of articles sent under the value-payable system.	Value declared for realisation	Commission.
		R	R
1877-78 (from the commencement of the system in December 1877) four months	413	6,721	195
1878-79	7,408	1,32,109	3,942
1879-80	25,589	3,49,857	11,498
1880-81	49,389	5,76,574	13,413
1881-82	99,416	10,80,543	19,838
1882-83	174,301	16,86,098	32,568
1883-84	287,377	28,08,873	53,450
1884-85	336,788	52,73,352	69,285
Percentage of Increase over the year 1883-84	17·19	87·74	29·63

NOTE.—On the 1st August 1880 the rate of commission of value-payable articles was reduced to the money order scale, being about one-half that of the previous scale.

48. The following remarks on the working of the system in Bengal are extracted from the report of the Post Master General of that circle:—

"The vast majority of the value-payable parcels, value-payable registered letters, and value, payable book packets posted in this circle are posted by tradesmen in Calcutta for their customers in the interior of Bengal and the rest of India. Of the total number of value-payable parcels posted in the circle, 104,967, or 96·81 per cent., were posted in Calcutta, *i.e.*, in the General Post Office and town sub-offices, the sum specified for recovery being ₨10,84,855-15; of the value-payable registered letters and book packets, 57,056, or 94·60 per cent., were posted in Calcutta, the sum specified for recovery being ₨5,31,657-8. In a considerable number of cases large parcels, of which the postage would be excessive, are sent by train, and the railway receipts are forwarded by value-payable registered letters. In this way tradesmen are able to obtain the benefit of the value-payable system while giving those of their customers who live on or near the railway the advantage of the cheap parcel rates of the railway administrations in India."

49. The Post Master General of the North-Western Provinces reports that the "value-payable system is principally utilized by European Firms sup-

plying goods to residents in outlying districts and among natives by the pro prietors of printing presses, booksellers, and medicine vendors and to a less extent b jewellers and goldsmiths."

Section VIII.—Miscellaneous.

50. The following statement shows the transactions relating to the Post-Office Security Fund. Postal employés give security in the form of deductions made from salaries. On the 1st January 1883, a new fund was created by the credit thereto of these deductions, interest being allowed at 4 per cent. on the balance of this new fund. All charges are reckoned against the balance of the old fund until it is exhausted. Superior servants are still, as a matter of favour, entitled on retirement to receive back the unexpended portion of their subscription to the fund: hence the distinction maintained in the old account between the returnable and non-returnable portions. The total charges against the old fund during the year amounted to ₹16,152, leaving a balance at credit of ₹1,81,317. The balance at credit of the new fund on the 31st March 1885 was ₹93,653:—

Old Fund.

RECEIPTS		CHARGES.	
	Returnable Portion.		
	₹		₹
Balance of 1883-84	73,835	Sums decreed against the fund . . .	11,932
		Rateable refunds to subscribers . .	881
		Cost of establishment	940
		TOTAL charges	13,753
		BALANCE at credit .	60,082
		TOTAL returnable portion .	73,835
	Non-returnable Portion.		
Balance of 1883-84	1,23,634	Sums decreed against the fund . .	459
		Rewards to persons who gave information leading to important results in Post Office robbery cases	1,000
		Cost of establishment	940
		TOTAL charges .	2,399
		BALANCE at credit .	1,21,235
		TOTAL Non-returnable portion .	1,23,634
	Grand Total.		
Balance of 1883-84	1,97,469	Total amount charged against the old Fund	16,152
		BALANCE at credit .	1,81,317
			1,97,469

New Fund.

RECEIPTS.	NUMBER OF EMPLOYÉS.		AMOUNT OF SUBSCRIPTION.			CHARGES.	Amount.
	First half-year.	Second half-year.	First half-year.	Second half-year.	TOTAL.		
	₹	₹	₹	₹	₹		₹
Balance of 1883-84 . . .	...	...	...	..	53,591	Refund on account of excess realisation	139
Interest on above at 4 per cent. from April 1884 to March 1885	...	...	...	...	2,144	Advance of Stock Notes . .	64,617
						TOTAL .	64,756
Imperial	24,137	24,541	16,649	16,873		Closing balance . . .	28,897
District	3,764	4,023	2,161	2,235			
TOTAL .	27,901	28,564	18,810	19,108	37,918		93,653
Balance of the new fund on 31st March 1885	...	...	...	...	93,653		

51. Last year the complaints made by the public which come to the knowledge of heads of postal circles were 5,732. In the year under report, the number rose to 6,511, being an increase of 779. The General Post Office,

Calcutta, is responsible for 255 of these increased complaints, the Bombay Circle for 184, and the Madras Circle for 174. As regards Calcutta, the Post Master General reports that the majority of the complaints "were found on enquiry to be groundless and only one complaint in five to be well founded." Of the total number of 6,511 complaints, 2,835 have been classified as groundless, 2,237 as well-founded, and in 1,202 instances no definite results were ascertained. Complaints have their use and should never be discouraged: but practical efficiency can rarely be fairly tested by so uncertain a criterion.

52. An analysis of complaints relating to the loss of articles posted in registered letters or parcels is given below. The total number of such complaints has risen from 292 to 306, and in 93 instances blame was attached to members of the postal establishment:—

	Registered Letters.		Parcels.		Total.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
I.—Cases in which enquiry showed either that no loss occurred or that the loss had not occurred through the fault of postal officials	90	87	79	72	169	159
II.—Cases in which the Postal establishment was proved to be in fault or in which there was strong ground for believing it to be so .	42	39	37	54	79	93
III.—Cases in which no definite conclusion was arrived at	29	33	15	21	44	54
	161	159	131	147	292	306

Class I includes 10 insured cases under the head of "Registered letters" and 9 insured cases under the head of "Parcels."

Class II includes 6 insured cases under the head of "Registered letters" and 18 insured cases under the head of "Parcels."

Class III includes 2 insured cases under the head of "Registered letters" and 5 insured cases under the head of "Parcels."

53. Appendix No. VIII, summarised on the margin, contains a statement of offences punishable by law committed by postal officials.

	1883-84.	1884-85.
Number of legal convictions	161	157
Number of cases punished departmentally . .	65	87
Total .	226	244

54. An abstract of highway robberies is given on the margin, to which is attached a summary of the total highway robberies in each year since 1858-59. Of the 13 instances in British territory, 9 took place in the N.-W. Provinces, and of the 13 cases in Foreign territory, 7 occurred in Central India. No mail robberies were effected in Bengal, Madras, British Burma, Oudh, Assam, Behar, Eastern Bengal, and Sind. The total number (26), though two in excess of the previous year, is far below the usual number.

	1883-84.			1884-85.		
	Number of Highway Robberies.			Number of Highway Robberies.		
	British territory.	Foreign territory.	Total.	British territory.	Foreign territory.	Total.
Bengal . . .	1	...	1	...	...	...
Madras . .	3	...	3	...	...	...
Bombay . .	...	2	2	2	4	6
N.-W. Provinces .	7	...	7	9	...	9
Punjab . . .	2	1	3	1	...	1
British Burma .	...	...	...	...	...	
Central Provinces .	...	...	...	1	...	1
Oudh . . .	...	...	...	...	...	...
Rajputana . .	...	1	1	...	2	2
Assam . . .	...	...	...	...	...	...
Behar . . .	1	...	1	...	...	...
Eastern Bengal .	...	...	...	...	...	...
Sind . . .	...	...	...	...	...	...
Central India .	1	5	6	...	7	7
Total .	15	9	24	13	13	26

Year.	British territory.	Foreign territory.	Total.
1858-59	...	...	27
1859-60	31	19	50
1860-61	20	33	53
1861-62	25	28	53
1862-63	40	36	76
1863-64	33	28	61
1864-65	29	40	69
1865-66	15	36	51
1866-67	17	26	43
1867-68	11	19	30
1868-69	17	16	33
1869-70	11	20	31
1870-71	11	14	25
1871-72	24	12	36
1872-73	13	12	25
1873-74	21	11	32
1874-75	19	6	25
1875-76	14	12	26
1876-77	12	4	16
1877-78	34	18	52
1878-79	28	18	46
1879-80	26	13	39
1880-81	25	24	49
1881-82	17	14	31
1882-83	11	1	12
1883-84	15	9	24
1884-85	13	13	26

55. A further statement is appended shewing the localities in which the highway robberies took place. There were six robberies in the district of Aligarh in the North-Western Provinces, and four in the Native State of Bhopal:—

	British Territory.			Foreign Territory.		
	Name of District.	Number of robberies.	Number of attempts.	Name of Native State.	Number of robberies.	Number of attempts.
Madras	Bellary	...	1	...	...	...
		...	1	...	...	...
Bombay	Poona	1	...	Bhavnagar	1	...
	Ahmenabad	1	...	Dhrangadia	1	...
	...	...	...	Chotila	1	...
	...	...	...	Junagad	1	...
	...	...	...	Cutch	...	1
		2	...	...	4	1
North-Western Provinces.	Jhansi	2	...	...	...	...
	Aligarh	6	...	...	...	...
	Saharunpore	1	1	...	...	..
		9	1	...	...	...
Punjab	Hissar	1		...	...	...
		1	...	...	...	...
Central Provinces.	Jubbulpur	1	...	...	...	...
		1	...		..	...
Rajputana	...	...	...	Marwar	2	.
		...	...	...	2	...
Central India	...	..	..	Bhopal	4	...
	...	...	...	Tonk	1	...
	...	...	...	Panna	1	...
	...	...	...	Rewa	1	...
		.	..		7	...
	Total	13	2	...	13	1

56. In six out of the 26 cases of highway robbery prosecutions were instituted, and in five of them convictions obtained. In sixteen cases the offenders could not be traced, and four cases are not yet finally closed. In fourteen cases the whole stolen mail, in six cases the greater portion, and in two cases a portion only of the stolen mail, was recovered; in the other four cases nothing was found. On seven occasions the runners carrying the mail were wounded or otherwise maltreated.

57. Two runners were drowned while crossing rivers in charge of the mail and a postman disappeared mysteriously while in discharge of his duties, the supposition being that he was carried off by a wild beast.

Postal Officials.	1883-84.	1884-85.
Superintendents and Inspectors of Post Offices	328	332
Post Masters, Deputy, and Sub-Post Masters including village post masters	4,714	4,937
Extraneous agencies such as school-masters, &c.	990	1,221
Clerks	4 870	4,909
Postmen and other servants	9,049	9,326
Road establishment	11,816	12,413
Village postmen	3,869	4,111
Signallers, clerks, and other servants employed in Combined Offices	..	397
	35,636	37,646

58. An abstract showing the strength of the postal establishment is given on the margin. The details for each circle will be found in Appendix IX.

59. The total payments made to private presses during the year for printing work done for the department was ₹45,723 as compared with ₹44,696 in the previous year, the increase being ₹1,027. Private agency is now exclusively employed for printing the *Postal Guide* and other departmental periodical publications.

Section IX.—Non-Postal Branches of the Department.

Telegraphs.

60. Reference was made in the last Annual Report to the commencement of an important scheme for utilizing the agency of the Post Office in extending the operations of the Telegraph Department. Under this scheme all Post Offices were constituted receiving offices for the reception of inland telegrams and for their transmission by post to the nearest Telegraph Office; and wherever convenient and practicable and where the telegraph revenue was expected to be sufficient to justify the measure, wires were extended to Post Offices, and Combined Post and Telegraph Offices opened, the telegraph work being done by specially trained post office officials, who received small allowances from the Telegraph Department for their extra duties. The system has worked well and without friction. Out of 6,000 offices available for the receipt of messages, only 1,751 were practically used by the public, and these 1,751 offices received during the year 25,650 telegraph messages, being an average of about 14½ per office. The collections on these 25,650 messages aggregated ₹27,387. This amount is small; but it represents assets of a new kind collected without expenditure to the State, as the only remuneration received by the Post Masters, for the trifling extra work done, was the ordinary discount allowed to stamp vendors on the postage stamps sold to prepay the messages.

61. Satisfactory progress was also made in the extension of Combined Post and Telegraph Offices. Two hundred and twelve new Combined Offices were opened, thus raising the total number from 55 to 267. Of these 267 combined offices, 194 were at places with which there had been previously no telegraphic communication: the revenue thus yielded may fairly be taken as new revenue brought to the Telegraph Department by the partial amalgamation of the two departments. The 194 entirely new Combined Offices sent, during the year, 84,276 messages of the value of ₹91,608. Below is given an abstract statement shewing the year's

working of all the Combined Offices. The 267 offices sent 154,174 messages, the amount realised on these messages being R1,74,118 :—

Traffic Statistics of Combined Offices for the year 1884-85.

Name of Circles.	Number of Combined Offices.	Total charge to the Telegraph Department for working the office during the year.			Traffic. Number of messages sent	Number of messages received	Number of messages classed as transit.	Total.	Revenue realised during the year on sent messages.			Remarks.
		R	a	p					R	a	p	
Punjab	52	10,958	15	0	22,235	25 321	1,966	49,522	27,969	2	0	Foreign messages are not included in this statement The telegraph business in Combined Offices is chiefly confined to Inland messages Only a few offices specially authorised by the Director General of Telegraphs receive foreign messages.
Madras	48	16,657	4	0	43,471	41,490	1,520	86,487	48,516	15	0	
North Western Provinces	42	10,209	5	0	19,083	25,871	1,377	46,331	21,497	11	0	
Bengal	39	7,415	8	0	17,005	17,192	4,136	38,333	19 711	10	0	
Bombay	21	6,504	14	0	15,870	20 035	1,900	37,805	17,027	7	0	
Behar	19	2,530	3	0	5,901	7,718	622	14,241	7,203	15	0	
Central Provinces	15	5 067	4	0	11,368	12,251	84	23,703	11 949	9	0	
British Burma	9	1,925	6	0	1,971	2 514	2	4 487	2,417	7	0	
Assam	8	801	0	0	1 841	2,346	6	4,193	2,126	13	0	
Central India	6	2,115	3	0	4,024	4 674	630	9,328	4,357	1	0	
Sind	4	683	14	0	7,820	2,132	...	9 952	7,328	5	0	
Eastern Bengal	2	380	0	0	2,112	837		2 949	2,481	1	0	
Rajputana	1	200	0	0	1,349	1,209	.	2 558	1 362	9	0	
Oudh	1	168	0	0	124	160		284	168	10	0	
Total	267	65,876	12	0	1,54 174	1,63,750	12,249	3,30 173	1 74 118	3	0	

62. At the close of the year 411 postal employés had qualified as signallers, and 122 were then still under training.

Government Carrying Agency and Passenger Service.

63. Under this head no change has occurred. The only Government bullock train line maintained is that between Umballa and Simla, with branch lines to Kasauli, Dagshai, and Subathu. And the only passenger service directly managed by the Post Office is the line between Umballa and Simla, 96 miles in length.

Section X.—Financial Results.

64. Appendix X compares the revenue and charges of the year with those of the preceding year. It deals exclusively with the figures shown in the regular accounts kept by the department. Appendix XI is an abstract of Appendix X with the addition of certain figures which appear in the civil accounts, but which do not appear in the regular accounts of the department. And the following statement is an abstract of Appendix X. Under the heading of "Purely Postal Service" are included all revenue and charges connected with correspondence of every description, with money orders, and with Savings Banks. The Savings Banks, of course, yield no income at all. It will be seen that the purely postal income was R1,01,50,894 as compared with R98,16,101 in the previous year; and that the charges amounted to R92,33,575, against R90,96,591 in 1883-84. Thus the revenue has improved to the extent of R3,34,793, while the expenditure has increased by R1,36,984 The net revenue for the year is therefore R9,17,319, against R7,19,510 in 1883-84. There was a deficit of R2,222 under the non-postal branches, as compared with a surplus of R2,604 in the previous year :—

	1883 84.	1884-85.
Purely Postal Service.	R	R
Receipts including sale of Service Postage Stamps	98,16,101	1,01,50,894
Ditto excluding ditto ditto	82,43,345	85,33,2.0
Disbursements including discount on sale of ordinary stamps	90,96,591	92,33,575
Net revenue including sale of service postage stamps	7,19,510	9,17,319
Non Postal Branch.		
Bullock Train.		
Receipts	1,57,244	1,01,307
Disbursements	1,54,640	1,03,529
Surplus	2,604	—2,222
Passenger Service on Mail-cart lines.		
Receipt and Disbursements	1,68,643	1,79,568
Contract subsidies paid through the Post Office, but employed also largely on general and military considerations.		
Disbursements	7,14,413	5,95,988

These results may be summarised as follows:—

	1883-84.	1884-85.
	R	R
A net revenue in the Purely Postal Department of . .	7,19,510	9,17,319
A net surplus in the Bullock Train Department of . .	2,604	—2,222

65. Turning now to Appendix XI. As already said, this Appendix contains not only an abstract of the revenue and charges given in Appendix X, but also certain additional receipts and charges now detailed on the margin. It exhibits a revenue of R1,04,71,299, being a gain of R2,83,871 on the revenue of the previous year; and an expenditure of R1,24,20,730, being an increase of R75,923 over the expenditure of 1883-84. Thus the net deficit of the Post Office, according to the Financial and Revenue Accounts, has diminished from R21,57,379 in 1883-84 to R19,49,431 in 1884-85. This represents an improvement of about two lakhs.

REVENUE, 1884-85.	R	CHARGES, 1884-85.	R
District post collections including Zemindari Dâk receipts in Bengal .	39,530	District post establishment including Zemindari dâks in Bengal . .	11,40,090
		Stores from England . . .	4,46,280
		Payments under postal arrangements with Lords of the Treasury .	7,00,000
		Payments to Tigris and Euphrates Steam Navigation Company for conveyance of mails from Busreh to Bagdad	12,000
		Special pay, &c., of the Representative of British India at the postal congress at Lisbon . . .	9,700

66. But the true financial position of the Post Office is not shown by either of these appendices. There are certain items of charge which appear neither in the regular accounts of the department nor in the Finance and Revenue Accounts, but which nevertheless are properly debitable against the Postal Department. And there is one item of revenue which, though properly belonging to the Post Office, is taken to credit in the Finance and Revenue Accounts under the head "No. VI—Provincial Rates." This item is called "Cess on Lands for District Post," and represents the assets of the district post. These assets amount to about 10 lakhs, while the charges of the district post come to about 11½ lakhs. As the Post Office is debited with the expenditure of the district post, it should get credit also for its income. To obtain a clear balancesheet, the Post Office should add to its revenue this item of 10 lakhs and treat as expenditure the extraneous charges already referred to. This has been done in the table given on the margin from which the following result is deduced:—

Items not included under charges in the Finance and Revenue Accounts.

	1883-84.	1884-85.
	R	R
Cost of stationery supplied by the Superintendent of Stationery	1,07,611	1,42,532
Railway service estimated, less actual payments .	82,000	2,63,000
Value of services rendered to the Post Office by the Government Press	20,395	27,342
Rent of Government Buildings	2,41,964	2,94,946
Gratuities	3,859	4,828
Leave allowances paid in Great Britain . . .	13,169	4,578
Pensions, being the average of five years . .	1,65,875	1,76,401
	6,34,873	9,13,627
DEDUCT—Share of marine subsidies charged in the Finance Accounts which should have been borne by Military, Political, and other departments .	4,55,090	2,36,332
Net amount to be added to charges in the Finance and Revenue Accounts	1,79,783	6,77,295

	1883-84.	1884-85.
	R	R
Net deficit according to Finance and Revenue Accounts .	21,57,379	19,49,431
ADD—Net amount chargeable to Post Office as per margin above	1,79,783	6,77,295
TOTAL .	23,37,162	26,26,726
DEDUCT—"Cess on Lands for District Post" . . .	10,00,000	10,00,000
Net deficit .	13,37,162	16,26,726

67. According to these figures the Post Office is not a self-supporting institution but is worked at a cost to the State of about 16¼ lakhs. The deficit is more by nearly 3 lakhs than it was in 1883-84. This is due mainly to additions under the head of free service rendered by railways, but partly also to increased supplies of stationery from the Stationery Department and extra rent for the use of Government buildings.

Section XI.—General Review of Progress.

Year.	Comparison of number of Letters and Newspapers (those of 1855-56 being represented by 100).	Comparison of revenue from private correspondence (that of 1855-56 being represented by 100).	Comparison of expenditure (that of 1885-56 being represented by 100).
1855-56, first complete year of new rates	100	100	100
1867-68, thirteenth ditto . .	207	237	161
1868-69, fourteenth ditto . . .	228	258	182
1869-70, fifteenth ditto . . .	253	246	100
1870-71, sixteenth ditto . .	257	235	175
1871-72, seventeenth ditto . .	269	272	173
1872-73, eighteenth ditto . .	279	279	177
1873-74, nineteenth ditto . .	328	284	184
1874-75, twentieth ditto . .	348	305	189
1875-76, twenty-first ditto . .	352	326	191
1876-77, twenty-second ditto . .	368	345	196
1877-78, twenty-third ditto . .	387	378	206
1878-79, twenty-fourth ditto . .	394	390	222
1879-80, twenty-fifth ditto . .	428	417	234
1880-81, twenty-sixth ditto . .	476	452	252
1881-82, twenty-seventh ditto . .	507	459	270
1882-83, twenty-eighth ditto . .	550	478	290
1883-84, twenty-ninth ditto . .	508	508	303
1884-85, thirtieth ditto . .	646	526	308

68. A comparison of revenue derived from correspondence and of expenditure from the year 1855-56 and onwards is given on the margin.

Section XII.—Notices of Post Office Officials.

69. Acknowledgments are due to Rai Salig Ram, Bahadur, Post Master General of the North-Western Provinces, for his suggestion as respects the use of money orders for the payment of land revenue and for the success with which the beginning of this important scheme has been attended: to Mr. H. M. Kisch, Post Master General of Bengal, for the acceleration of the Mail Service between Calcutta and Eastern Bengal, and to Babu Surjya Kanta Mitra, a Superintendent in Bengal, for conducting, under the direction of the Post Master General, the negotiations by which this acceleration was effected. Mr. E. R. Douglas, who was in charge of the Railway Mail Service Circle, has also prominently brought to notice the valuable assistance rendered by his Personal Assistant Mr. H. C. Sheridan.

Appendix No. I.

Statement showing the number of Post Offices and Letter Boxes opened and Village Postmen entertained during the year 1884-85, and the total number that stood at the end of the official years 1883-84 and 1884-85.

Names of Postal Circles.	Existing on the 31st March 1884.			Opened or entertained in 1884-85.			Total of 1884-85.			Closed or discontinued in 1884-85.			Balance on 31st March 1885.			Increase or Decrease.		
	Post Office.	Letter Boxes.	Village Postmen.	Post Office.	Letter Boxes	Village Postmen.	Post Office.	Letter Boxes.	Village Postmen.	Post Office.	Letter Boxes.	Village Postmen.	Post Office.	Letter Boxes.	Village Postmen.	Post Office.	Letter Boxes.	Village Postmen.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Bengal	1,000	2,884	913	79	303	68	1,079	3,187	981	18	128	26	1,0 1	3,059	955	Increase 61	Increase 175	Increase 42
Madras	907	749	415	55	44	18	962	793	433	14	98	6	948	695	427	" 41	Decrease 54	" 12
Bo ntay	1,027	1,541	647	164	178	63	1,191	1,719	710	12	111	88	1,179	1,608	622	" 152	Increase 67	Decrease 25
North-Western Provinces .	661	318	16	84	48	13	745	366	29	1	17	2	744	349	27	" 83	" 31	Increase 11
Punjab	645	287	319	95	33	40	740	320	359	24	31	23	716	289	336	" 71	" 2	" 17
British Burma . . .	52	76	8	11	29	4	63	105	12	...	...	...	63	105	12	" 11	" 29	" 4
Central Provinces . . .	299	402	248	22	24	17	321	426	265	10	15	12	311	411	253	" 12	" 9	" 5
Oudh	200	114	122	44	33	32	244	147	154	1	16	7	243	131	147	" 43	" 17	" 25
Rajputana	89	46	55	20	23	20	109	69	75	...	3	4	109	66	71	" 20	" 20	" 16
Assam	164	118	201	24	21	16	188	139	217	3	18	8	185	121	209	" 21	" 3	" 8
Behar	372	357	576	47	26	92	419	383	668	17	20	21	402	363	647	" 30	" 6	" 71
Eastern Bengal . . .	266	555	229	99	250	57	365	805	286	69	179	53	296	626	233	" 30	" 71	" 4
Central India	88	1	38	28	6	7	116	77	45	1	10	3	115	67	42	" 27	Decrease 4	" 4
Sind	109	58	56	18	1	5	127	59	61	11	2	3	116	57	58	" 7	" 1	" 2
Railway Mail Service . .	...	850	...	...	138	...	...	988	...	...	204	...	...	784	...	...	" 66	...
Total .	5,879	8,426	3,843	790	1,157	452	6,669	9,583	4,295	181	852	256	6,488	8,731	4,039	Increase 609	Increase 305	Increase 196

Appendix No. II.

Statement showing the distances over which Mails were conveyed by Railway, Mail-carts, Horses, Camels, Runners, Boats and Steamers during the years 1883-84 and 1884-85.

Names of Postal Circles.	Railway.								Mail carts, horses, camels, &c.		Runners or boats.		Steamer services, sea and river.		Total.	
	Under Local Control.		Under Inspector-General, Railway Mail Service. Served by Mail Guard.		Under Inspector-General, Railway Mail Service. Served by Railway Mail Service Sorting Sections.		Total.									
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
Bengal	*45	*5	129	165	697	741	871	911	45	98	4,297	4,631	3,112	2,770(b)	8,325	8,410
Madras	...	...	261	434	1,629	1,629	1,890	2,063	116	116	6,466	6,706	3,064	1,207	11,536	10,092
Bombay	*46	*8	64	64	1,459	1,371	1,569	1,523	745	824	7,818	8,137	5,430	3,283(b)	15,562	13,767
North-Western Provinces	...	*12	18	144	1 212	1,336	1,230	1,492	624	621	1,464	1,405	...	...	3,318	3,518
Punjab	...	*79	278	198	1,128	1,294	1,406	1,571	645	778	2,251	2,295	...	...	4,302	4,644
British Burma	207	254	...	...	...	...	207	254	13	...	1,711(a)	531	2,914	3,045	4,845	3,830
Central Provinces	*4	...	26	71	819	819	849	890	364	364	2,304	2,423	...	...	3,517	3,677
Oudh	*12	...	91	42	252	526	355	568	165	165	725	656	...	...	1,245	1,389
Rajputana	...	*38	38	...	633	633	671	671	60	145	1,253	1,245	...	...	1,984	2,061
Assam	...	72	...	...	...	...	...	72	...	...	1,754(c)	1,384	...	...	1,754	1,876
Behar	...	*37	41	38	696	696	737	771	4	4	999	1,115	...	420	1,740	1,890
Eastern Bengal	...	...	...	...	...	...	...	...	...	.	1,386	1,316	...	...	1,386	1,316
Central India	...	...	...	...	280	280	280	280	71	96	1,524	1,866	...	...	1,875	2,242
Sind	...	...	...	...	566	566	566	566	728	838	853	772	...	...	2,147	2,176
Total	314	585	946	1,156	9.371	9,891	10,631	11,632	3,580	4,049	34,805(d)	34,482	14,520	10,725	63.536	60,888

* On these lines the mails are conveyed under the weighment system, *i.e.*, paid for by weight checked half-yearly.
(*b*) Sea Sorting Services exist between Calcutta—Rangoon and Bombay—Karachi.
(*a*) 1,292 miles of lines under this head have this year been included under the head of Steamer Services.
(*c*) 420 miles of lines under this head have this year been included under the head of Steamer Services.
(*d*) 1,712 miles of lines under this head have this year been included under the head of Steamer Services.

Appendix

Statement showing the estimated number of Letters, Post-cards, Newspapers, Packets and Parcels received in the Assam, Behar, Eastern Bengal, Central India an

	Bengal.		Madras.		Bombay.		N.-W. Provinces.		Punjab.		British Burma.	
	Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
Letters paid	14,766,023	15,604,610	20,077,476	20,742,559	22,592,327	23,082,287	11,095,244	11,742,754	11,723,435	11,894,099	1,438,517	1,627,32
" unpaid	4,792,424	4,748,728	2,571,712	2,444,718	4,322,044	3,861,361	3,927,087	3,779,679	2,443,101	2,347,654	966,728	1,204,21
" registered	715,843	719,024	740,272	824,248	498,277	545,206	436,723	455,416	355,745	394,252	52,899	60,095
" insured	35,353	32,798	23,699	26,984	12,175	12,306	7,065	10,454	8,369	8,630	1,669	1,64
" value-payable	1,330	2,894	2,529	2,320	1,277	1,017	3,207	6,283	2,216	4,093	547	44
" service privileged	949,183	920,217	6,831	6,961	7,170	3,859	1,400,349	1,397,715	1,077,350	1,171,754	187,845	282,11
Post-cards	6,693,969	8,419,220	6,060,303	7,400,010	8,491,543	10,055,385	5,392,797	6,501,093	5,016,951	5,992,231	96,621	122,11
Reply Post-cards	38,203	457,397	67,509	306,808	55,697	262,487	41,271	309,442	34,037	246,844	...	10,37
Total	27,992,328	30,904,888	29,550,331	31,754,608	35,980,510	37,823,908	22,303,743	24,202,836	20,661,204	22,059,557	2,744,826	3,308,33
Newspapers	[illegible]	2,984,918	2,626,722	2,813,264	[illegible]	2,546,449	1,789,021	1,987,399	2,257,134	2,414,162	491,603	570,405
Book and Pattern Packets unregistered	609,524	730,365	889,140	990,089	582,722	758,887	384,032	440,138	331,055	393,235	61,581	77,27
Book Packets, registered	22,604	20,205	24,273	13,244	13,687	15,721	16,242	13,870	15,434	10,741	4,850	3,49
Book Packets, value-payable registered	...	11,315	...	22,447	...	7,196	...	15,747	...	14,809	...	3,2
Parcels paid	84,393	88,747	73,939	73,313	105,459	116,174	69,168	78,371	101,261	104,037	15,527	14,84
" unpaid	51,335	50,709	39,889	44,061	38,169	38,768	39,394	40,463	41,011	39,655	16,686	16,21
" insured	11,993	14,522	32,537	30,139	33,658	33,267	17,364	16,321	13,010	13,557	4,145	2,894
" value-payable	29,643	35,405	32,954	36,031	11,341	12,670	36,317	33,684	31,312	32,068	9,307	13,437
Money Orders, inland	681,946	812,674	415,299	466,797	311,554	372,601	390,593	464,322	266,588	297,354	88,549	104,035
Grand Total	32,241,784	35,653,748	33,685,084	36,243,993	39,370,186	41,725,641	25,045,874	27,293,151	23,718,009	25,380,075	3,436,825	4,114,854
Deduct number of articles returned undelivered	465,766	461,230	960,576	914,143	1,768,894	1,752,991	612,157	701,712	586,268	620,526	244,029	273,541
Net actually delivered	31,776,018	35,192,518	32,724,508	35,329,850	37,601,292	39,972,659	24,433,717	26,591,439	23,131,741	24,759,549	3,192,796	3,840,713
Add number of articles sent to Dead Letter Offices	523,750	641,110	238,185	261,982	540,523	548,771	322,730	375,301	244,522	254,139	19,153	20,234
Total	32,299,768	35,833,628	32,962,693	35,591,832	38,141,815	40,521,421	24,756,447	26,966,740	23,376,263	25,013,688	3,211,949	3,860,947

Appendix No. VIII.

Statement showing the Offences punishable by Law committed by Post Office Officials during the years 1883-84 and 1884-85.

	Number of ascertained cases of dishonesty on the part of the Post Office Employes.		Total.
	No. of legal convictions.	No. of cases departmentally punished.	
Bengal	22	23	45
Madras	20	9	29
Bombay	10	20	30
North-Western Provinces	20	6	26
Punjab	11	6	17
British Burma	12	5	17
Central Provinces	12	...	12
Oudh	2*	...	2
Rajputana	2	2	4
Assam	7	5	12
Behar	16	2	18
Eastern Bengal	8	5	13
Central India	4	...	4
Sind	3	1	4
Railway Mail Service	8	3	11
Total of 1884-85	157	87	244
Total of 1883-84	161	65	226

Appendix No. IX.

Statement showing the Staff of Officers, Clerks and others of the Post Office Department in British India on the 31st March 1884 and 1885.

	Bengal.		Madras.		Bombay.		North-Western Provinces.		Punjab.		British Burma.		Central Provinces.		Oudh.		Rajputana.		Assam.		Behar.		Eastern Bengal.		Central India.		Sind.		Railway Mail Service.		Total.	
	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.
Director General of the Post Office	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Deputy Director General of the Post Office	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	1
Assistant Director General of the Post Office	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Assistant Director General, Railway Mail Service	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Assistant Director General, Foreign Post	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Comptroller, Post Office	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Deputy Comptroller, Post Office	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Assistant Comptroller, Post Office	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Postmasters General and Deputy Postmasters General	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	...	...	14	14
Superintendents, Probationers, Assistant Superintendents, and Inspectors of Post Offices and Railway Mail Service	50	49	44	43	26	26	50	51	34	33	7	9	10	11	10	12	7	1	7	8	19	19	8	8	5	7	4	5	47	50	328	332
Postmasters including Deputy, Assistant and Sub-Postmasters	824	851	731	720	626	583	631	640	534	575	41	39	242	232	184	181	83	94	151	155	321	326	184	182	85	74	71	73	6	3	4,714	4,708
Village Postmasters	...	15	...	8	...	48	...	33	...	31	...	9	...	18	...	22	...	...	...	4	...	5	...	4	...	31	...	1	...	...	...	229
Miscellaneous Agencies, such as Schoolmasters, &c.	128	140	122	152	399	481	30	40	82	174	8	5	45	48	12	24	4	6	9	21	37	68	81	80	...	...	33	33	...	...	990	1,221
Clerks (English and Vernacular)	1,002	1,028	469	480	552	595	340	364	307	307	85	84	122	121	108	111	68	74	55	61	127	134	77	81	56	56	39	42	1,463	1,401	4,870	4,909
Postmen and other servants	1,662	1,605	1,406	1,452	1,260	1,272	1,642	1,720	702	701	124	142	370	384	228	251	173	200	94	68	289	307	236	260	157	150	132	147	574	439	9,049	9,326
Village Postmen	513	955	442	445	617	676	16	27	319	336	7	12	248	253	122	147	55	71	201	209	576	647	229	233	38	42	56	58	...	...	3,869	4,111
Road establishment, consisting of overseers, runners, clerks and booking agents, coachmen, syces, boatmen, bearers and others	1,793	1,941	2,602	2,935	2,106	2,009	495	541	939	1,054	28	23	659	717	196	169	417	431	575	653	349	369	941	841	506	568	208	162	2	...	11,816	12,413
Combined Office.																																
Signallers	...	11	...	40	...	13	...	41	...	33	...	...	...	14	...	1	...	1	...	1	...	7	...	2	...	6	...	1	...	...	...	171
Clerks	...	3	...	1	...	...	...	...	...	...	...	5	...	15	...	1	...	1	...	3	...	11	...	2	...	6	...	...	...	...	...	222
Other servants	...	23	...	48	...	22	...	46	...	39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
Total	6,380	6,710	5,817	6,344	5,617	5,608	3,205	3,531	2,918	3,264	301	329	1,697	1,814	861	920	808	880	1,093	1,214	1,719	1,894	1,757	1,694	848	950	544	523	2,093	1,894	35,658	37,668

Appendix No. X.

Comparative Statement showing the Receipts and Charges of the Postal Department for the years 1883-84 and 1884-85.

Heads of Receipts.	1883-84.	1884-85.	Increase.	Decrease.
Postal Service.	R	R	R	R
Postage on Letters and Banghy Parcels.				
Bengal	6,15,796	6,28,270	12,474	...
Madras	3,84,875	3,99,424	14,549	...
Bombay	5,81,817	5,79,390	...	2,427
North-Western Provinces	4,36,209	4 51,136	14,927	...
Punjab	3,49,910	3,42,192	...	7,718
British Burma	1,46,868	1,53,723	6,855	..
Central Provinces	1,64,156	1,66,295	2,139	...
Oudh	1,14,059	1,13,821	...	238
Rajputana	1,03,673	1,02,382	...	1,291
Assam	1,11,373	1,23,067	11,694	...
Behar	2,24,453	2,18,980	...	5,473
Eastern Bengal	1,20,089	1,26,506	6,417	...
Central India	99,577	96,050	...	3,527
Sind	71,962	85,866	13,904	...
Total	35,24,817	35,87,102	82,959	20,674
Sale of Ordinary Postage Stamps.				
Bengal	9,88,822	8,73,963	...	1,14,859
Madras	9,23,864	10,05,845	81,981	...
Bombay	10,93,454	11,78,778	85,324	...
North-Western Provinces	5,12,702	5,50,154	37,452	...
Punjab	4,57,542	5,01,747	44,205	...
British Burma	1,14,450	1,22,006	7,556	...
Central Provinces	1,61,462	1,81,624	20,162	...
Oudh	94,198	98,260	4,062	...
Rajputana	79,776	91,713	11,937	...
Assam	81,476	88,951	7,475	...
Behar	1,67,121	1,82 649	15,528	...
Eastern Bengal	92,309	1,00,550	8,241	...
Central India	71,358	72,147	789	...
Sind	1,07,428	1,37,172	29,744	...
Total	49,45,962	51,85,559	3,54,456	1,14,859
Deduct—Discount on sale of Postage Stamps	1,53,801	1,61,225	7,424	...
Net Total	47,92,161	50,24,334	3,47,032	1,14,859
Sale of Service Postage Stamps.				
Bengal	2,09,973	2,15,102	5,129	...
Madras	2,73,623	2,83 222	9,599	...
Bombay	3,23,288	3,29,062	5,774	...
North-Western Provinces	1,86,272	1,89,329	3,057	...
Punjab	2,71,962	2,83,006	11,044	...
British Burma	25,606	22,879	...	2,727
Central Provinces	66,492	70,261	3,769	...
Oudh	43,965	46,626	2,661	...
Rajputana	12,201	11,235	...	966
Assam	28,930	28,070	...	860
Behar	39,860	41,547	1,687	...
Eastern Bengal	19,200	20,254	1,054	...
Central India	17,277	17,009	...	268
Sind	54,107	60,012	5,905	...
Total	15,72,756	16,17,614	49,679	4,821

Appendix No. X—*continued.*

Heads of Receipts.	1883-84.	1884-85.	Increase.	Decrease.
Postal Service—*continued.*	R	R	R	R
Steam Postage due by the London Post Office.				
Bengal	3,843	1,844	..	1,999
Bombay	1,97,375	2,08,411	11,035	...
Total	2,01,218	2,10,255	11,036	1,999
Payments by Colonial and Foreign Administrations.				
Bombay	2,481	18,611	16,130	...
Total	2,03,699	2,28,866	27,166	1,999
Miscellaneous				
Bengal	(w) 2,389 (s) 6 6,533	2,353 4 6,019	...	552
Madras	(w) 1,476 (s) 2 3,362	1,368 7,662	4,190	
Bombay	(w) 2,028 (s) 181 7,827	2,028 36 5,627	...	2,345
North-Western Provinces	(w) 168 (s) 530 16,798	252 20 5,514	...	11,710
Punjab	(w) 60 (s) 61 7,839	12 69 3,337	...	4,542
British Burma	(w) 1,344 (s) ... 1,595	1,188 1,730	...	21
Central Provinces	(w) ... (s) . 1,331	 1,147	...	184
Oudh	(w) ... (s) 44 411	5 497	47	...
Rajputana	(w) ... (s) 1 433	... 1 511	78	...
Assam	(w) 228 (s) 4 423	24 ... 1,446	815	...
Behar	(w) 36 (s) 1 1,100	... 1 1,087	...	49
Eastern Bengal	(w) ... (s) ... 404	 372	...	32
Central India	(w) 12 (s) 13 307	12 6 543	229	...
Sind	(w) 204 (s) 4 680	168 ... 581	...	139
Total (a)	57,835	43,620	5,359	19,574

(w) Window Delivery (s) Sale of Service Books. (a) See note on next page

Appendix No. X —*continued.*

Heads of Receipts.	1883-84	1884-85.	Increase.	Decrease.
Total Postal Service.	R	R	R	R
Bengal	18,27,362	17,27,555	...	99,807
Madras	15,87,202	16,97,521	1,10,319	...
Bombay	22,08,451	23,21,943	1,13,492	...
North-Western Provinces	11,52,679	11,95,405	43,726	
Punjab	10,87,374	11,30 363	42,989	...
British Burma	2,89,863	3 01,526	11,663	...
Central Provinces	3,93,441	4,19,327	25,886	...
Oudh	2,52,677	2,59,209	6,532	...
Rajputana	1,96,084	2 05 842	9,758	...
Assam	2,22,434	2,41,558	19,124	...
Behar	4,34,571	4,44,264	11,693	...
Eastern Bengal	2,32,002	2,47,682	15,680	...
Central India	1,88,544	1,85,767	...	2,777
Sind	2,34,385	2,83,799	49,414	...
Total	1,03,05,069	1,06,62,761	4,60.276	1,02,584
Deduct—Discount on sale of Postage Stamps	1,53,801	1,61,225	7,424	...
Net Total	1,01,51,268	1,05,01,536	4,52,852	1,02,584
Deduct—				
Amount credited to the London Post Office.				
Bengal	1,04,151	69 336	...	34,815
Bombay	3,81,330	4,07,487	26,157	...
	4,85,481	4,76,823	26,157	34,815
Deduct—				
Payments to Colonial and Foreign Administrations.				
Bombay	3,487	35,044	31,557	...
Total	4,88,968	5,11,867	57,714	34,815

(*a*) Including Sale Proceeds of the Indian Postal Guides and Postal Rates, and Passage Money in Dâk boats as follows :—

	Sale of Postal Guides and Postal Rates.		Passage Money in Dâk Boats.	
	1883-84.	1884-85	1883-84.	1884-85.
	R	R	R	R
Bengal	257	300	761	367
Madras	415	388	.	...
Bombay	247	262	...	...
North-Western Provinces	233	253	...	...
Punjab	190	247	...	...
British Burma	92	114	769	557
Central Provinces	87	68	...	...
Oudh	84	52	...	...
Rajputana	49	37	...	...
Assam	64	66	...	...
Behar	89	81	...	...
Eastern Bengal	70	26	...	...
Central India	34	40	...	...
Sind	36	53	...	...
Total	1,947	1,987	1,530	924

Appendix No. X—*continued.*

Heads of Receipts.	1883-84.	1884-85.	Increase.	Decrease.
	R	R	R	R
Postal Service—*continued.*				
Net Amount.				
Bengal	17,23 211	16,58,219	...	64,992
Madras	15,87,202	16,97,521	1,10,319	...
Bombay	18,23,634	18,79,412	55,778	...
North-Western Provinces	11,52,679	11,96,405	43,726	...
Punjab	10,87 374	11,30 363	42,989	...
British Burma	2,89,863	3,01,526	11,663	...
Central Provinces	3,93 441	4,19,327	25,886	...
Oudh	2,52,677	2 59,209	6,532	...
Rajputana	1,96,084	2,05,842	9,758	...
Assam	2,22,434	2,41,558	19,124	...
Behar	4,32,571	4,44 264	11,693	...
Eastern Bengal	2,32,002	2,47,682	15,680	...
Central India	1,88,544	1,85,767	...	2,777
Sind	2,34,385	2,83 799	49,414	...
Total	98,16,101	1,01,50,894	4,02,562	67,769
Deduct—Discount on sale of Postage Stamps	1,53,801	1,61,225	7,424	...
Net Amount	96,62,300	99,89,669	3,95,138	67,769
Non-Postal Branches.				
Bullock Train.				
Bengal	...	...	...	...
North-Western Provinces	...	...	...	...
Punjab	1,57,244	1,01,3 7	...	55,937
Central India	...	...	...	...
Total	1,57,244	1,01,307	...	55,937
Passenger Service.				
North-Western Provinces	316	338	22	...
Punjab	1,68,327	1,78,370	10,043	...
Central India	...	860	860	...
Total	1,68,643	1,79,568	10,925	...
Total of Non-Postal Branches.				
Bengal	...	...	...	...
North-Western Provinces	316	338	22	...
Punjab	3,25,571	2,79,677	...	45,894
Central India	...	860	860	...
Total	3,25,887	2,80,875	882	45,894

Appendix No. X—*continued.*

Heads of Charges.	1883-84.	1884-85.	Increase.	Decrease.
	R	R	R	R
Postal Service.				
Salaries and Establishment.				
Director General of the Post Office	1,22,312	1,17,082	...	5,230
Comptroller, Post Office	2,36,045	2,64,069	28,024	...
Bengal	10,43,164	10,50,557	7,393	...
Madras	8,37,688	8,75,468	37,780	...
Bombay	10,70,509	11,11,484	40,975	...
North-Western Provinces	6,34,995	6,69,800	34,805	...
Punjab	5,25,372	5,57,488	32,116	...
British Burma	1,49,790	1,64,633	14,843	...
Central Provinces	2,83,119	2,88,068	4,949	...
Oudh	1,50,555	1,53,441	2,886	...
Rajputana	1,34,455	1,43,761	9,306	...
Assam	2,04,543	2,43,230	38,687	...
Behar	2,73,870	2,94,356	20,486	...
Eastern Bengal	2,02,492	2,13,458	10,966	...
Central India	1,19,430	1,22,487	3,057	...
Sind	1,08,933	1,11,860	2,927	..
Railway Mail Service	7,66,726	7,23,784	...	42,942
Total	68,63,998	71,05,026	2,89,200	48,172
Miscellaneous and Contingencies.				
Director General of the Post Office	38,457	50,308	11,851	...
Comptroller, Post Office	12,299	10,288	...	2,011
Bengal	(a) 68 1,61,792 (c) 497	43 1,59,076 282	...	2,956
Madras	(a) 52 (g) 431 87,803 (c) 2,133	77 84,148 (c) 1,570 (r) 4,660	36	...
Bombay	(a) 2 1,27,533 (c) 3,595	1,40,109 11,720	20,699	...
North-Western Provinces	(a) ... 81,824 (c) —2,959	5 78,797 244	181	...
Punjab	(a) 1 (c) 80 68,368 (f) ... (i) 33 (g) 149	... 37 77,331 8,708 79 17	17,541	...
British Burma	(a) 34 32,236 (e) 2,793	2 32,299 (e) 4,224	1,462	...
Central Provinces	(a) 8 (h) 15 53,548 (c) —1,937	... ... 45,743 —956	...	6,847
Oudh	(a) 5 14,609	... 18,033	3,419	...

Appendix No. X—*continued.*

Heads of Charges.	1883-84.	1884-85.	Increase.	Decrease.
	R	R	R	R
Postal Service—*continued.*				
Miscellaneous and Contingencies—continued.				
Rajputana	13,076 ...	18,830 (a) 3	5,757	...
Assam	... 21,047	(a) 8 22,916	1,877	...
Behar	(a) 10 35,402 ...	80 36,606 (c) 100	1,374	...
Eastern Bengal	22,153 (c) 35	20,731	...	1,357
Central India	13,861 (c) 650	12,483 88[illegible]	...	1,140
Sind	(a) ... 13,456 (k) ...	51 10,622 381	...	2,402
Railway Mail Service	(a) ... (e) 4,58,077 3,42,877 (f) 39,493 (d) 32,388	3,300 4,32,077 2,57,910 40,602 35,633	...	1,03,313
Total	16,75,994	16,20,165	64,197	1,20,026

(a) Law charges.
(c) Compensation for loss of insured parcels.
(d) Special Train hire.
(e) Payments to State Railways.
(f) Haulage of sorting carriages.
(g) Camp of exercise.
(h) Kalahundi Fxpedition.
(i) Tasket Solyman Camp Post Office.

Printing Charges.

	1883-84.	1884-85.	Increase.	Decrease.
	R	R	R	R
Bengal	3,905	5,421	1,516	...
Madras	770	607	...	163
Bombay	3,682	4,499	817	...
North-Western Provinces	11,024	8,934	...	2,090
Punjab	1,044	2,680	1,636	...
British Burma	244	182	...	62
Central Provinces	71	131	60	...
Oudh	1,094	1,070	...	24
Rajputana	246	582	336	...
Assam	...	209	209	...
Behar	1,283	1,283	...	...
Eastern Bengal	481	394	...	87
Central India	543	659	116	...
Sind	552	239	...	313
Railway Mail Service	36,448	25,884	...	10,564
Total	61,387	52,774	4,690	13,303

Appendix No. X—*continued.*

Heads of Charges.	1883-84.	1884-85.	Increase.	Decrease.
Postal Service—*continued.*	R	R	R	R
Mail Cart (after deducting charges for Passenger Service).				
Bengal	5,310	4,053	...	1,257
Madras	16,023	19,235	3,212	...
Bombay	1,04,466	84,520	...	19,946
North-Western Provinces	30,659	31,118	459	...
Punjab	1,41,581	1,12,354	...	29,227
British Burma	2,100	1,350	...	750
Central Provinces	23,256	25,368	2,112	...
Oudh	22,185	17,250	...	4,935
Rajputana	1,800	2,719	919	...
Behar	486	...	...	486
Central India	4,236	3,616	...	620
Sind	14,083	14,616	533	...
Assam	7,680	7,530	...	150
Railway Mail Service	390	300	...	90
Total	3,74,255	3,24,029	7,235	57,461
Bounty Money.				
Bengal	2	26	24	...
Madras	171	307	136	...
Bombay	1,751	1,853	102	...
British Burma	157	287	130	...
Total	2,081	2,473	392	...
Construction and repairs of Post Office buildings.				
Bengal	12,346	10,819	...	1,527
Madras	353	412	59	...
Bombay	1,663	623	...	1,040
North-Western Provinces	1,959	1,225	...	734
Punjab	642	412	...	230
British Burma	...	...	...	...
Central Provinces	1,725	780	...	945
Oudh	534	418	...	116
Rajputana	40	43	3	...
Assam	1,732	1,526	..	206
Behar	2,427	2,304	...	123
Eastern Bengal	2,341	1,639	...	702
Central India	105	17	...	88
Sind	218	199	...	19
Railway Mail Service	377	240	...	137
Total	26,462	20,657	62	5,867

Appendix No X—*concluded.*

Heads of Charges.	1883-84.	1884-85.	Increase.	Decrease.
	R	R	R	R
Postal Service—*concluded.*				
Total Postal Service.				
Director General of the Post Office	1,60 769	1,67 390	6,621	...
Comptroller, Post Office	2,48 344	2,74,357	26,013	...
Bengal	12,23,179	12 24,856	1,677	...
Madras	9,44,654	9,85,877	41,223	...
Bombay	13,09,519	13 50,309	40,790	...
North-Western Provinces	7,46 478	7,81,189	34,711	...
Punjab	7,36,226	7,56,426	20,200	...
British Burma	1,87,110	2,02,795	15,685	...
Central Provinces	3,59,734	3 59 003	..	731
Oudh	1,87,888	1,89,142	1,254	...
Rajputana	1,49,371	1,65 356	15,985	...
Assam	2,35,002	2,75,210	40,208	...
Behar	3,12,195	3 33,446	21,251	...
Eastern Bengal	2,27 021	2,35,928	8,907	...
Central India	1,38,282	1,39,491	1,209	..
Sind	1,36,690	1,37,729	1,039	...
Railway Mail Service	16,40,328	14,93 846	...	1,46,482
Net Total	89,42,790	90,72,350	2,76,773	1,47,213
Non-Postal Branches				
Bullock Train.				
Bengal	..	...	..	...
Punjab	1,54,640	1,03,529	...	51,111
Total	1,54,640	1,03,529	..	51,111
Passenger Service.				
North-Western Provinces	316	338	22	...
Punjab	1,68,327	1,78,370	10,043	...
Central India		860	860	...
Total	1,68,643	1,79,568	10,925	...
Subsidy Payments.				
Bengal to British India Steam Navigation Company	7,14,413	5,07,928	...	2,06,485
Bombay to Euphrates and Tigris	...	24,000	24,000	...
British Burma to Irrawaddy Flotilla Company	..	64,060	64,060	...
Total	7,14,413	5,95,988	88,060	2,06,485
Total Non-Postal Branches.				
Bengal	7,14,413	5,07,928	...	2,06,485
North-Western Provinces	316	338	22	...
Punjab	3,22,967	2,81,899	...	41,068
Central India	...	860	860	...
Bombay	...	24,000	24,000	...
British Burma	...	64,060	64,060	...
Net Amount	10,37,696	8,79,085	88,942	2,47,553

Appendix

Comparative Abstract of Receipts and Charges of the

POST OFFICE REVENUE.	1883-84.	1884-85.	1883-84.	1884-85.
	R	R	R	R
I.—POSTAL SERVICES.				
Cash Receipts—				
Postage on Letters, Newspapers, and Parcels	26,11,707	25,47,165		
Receipts on account of Money Orders	9,12,574	10,37,202		
Do. do. Postal Notes	2,847	4,072		
Do. do. British Postal orders	...	528		
TOTAL	35,27,128	35,88,967		
DEDUCT—				
Refund of Postage Collections	2,288	1,825		
Do. Money Order Commission	23	40		
TOTAL	2,311	1,865		
			35,24,817	35,87,102
Sale of Postage Stamps, Ordinary (Gross value)	...	...	49,45,962	51,85,559
Do. do. Service	...	...	15,72,756	16,17,614
Miscellaneous Receipts (i.e., sale of waste paper, &c.)—				
Fees for Window Delivery Tickets	7,945	7,417		
Other petty receipts	50,542	36,363		
TOTAL	58,487	43,780		
DEDUCT—Refund of petty receipts	652	160		
			57,835	43,620
			1,01,01,370	1,04,33,895
DEDUCT—				
Amount of Foreign Postage due to London	2,84,263	2,66,568		
Payments to Colonial and other Foreign Administrations	1,006	16,433		
			2,85,269	2,83,001
			98,16,101	1,01,50,894
II.—NON-POSTAL BRANCHES				
Bullock Train Collections	1,57,245	1,01,317		
DEDUCT—Refund of ditto	1	10		
			1,57,244	1,01,307
Van Dâk Collections—				
DEDUCT—Refund of ditto				
Mail Cart, Parcel Van and Passenger Service	1,62,643	1,72,708		
Contribution from Native States	6,000	6,860		
			1,68,643	1,79,568
			3,25,887	2,80,875
III.—RECEIPTS NOT SHEWN IN POST OFFICE ACCOUNTS, BUT CREDITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS.				
* District Post Collections, including Zemindary Dâk receipts in Bengal	..	..	45,440	39,530
GRAND TOTAL	...	...	1,01,87,428	1,04,71,299

The assets of the district post amount in all to about 10 lakhs. Of this 10 lakhs, R39,530 only is exhibited as Post Office Revenue, and the balance is taken to credit in the Finance and Revenue Accounts under the head "No. VI Provincial Rates."

No. XI.

Postal Department during the years 1883-84 and 1884-85.

Post Office Charges.		1883-84.	1884-85.	1883-84.	1884-85.
		R	R	R	R
I.—Postal Service.					
Salaries and Establishment.					
Chief Office, Calcutta.	Director-General's Office, Salaries	93,818	87,596		
	Comptroller's Office, Do.	27,050	35,635		
	Establishment	2,37,488	2,57,921		
Presidency and District Offices.	Postmasters General, Deputy Postmasters General, and Assistant Director General, R.M.S., Salaries	1,90,815	1,90,988		
	Presidency Postmasters, Superintendents, and Inspectors. Salaries	6,59,431	6,76,866		
	Establishment	47,01,032	48,51,300		
Conveyance of Mails.	Road Establishment	8,51,812	8,57,583		
	Ferry ditto	2,962	3,734		
	Steam Service Contract	18,373	58,632		
	Boat Establishment	25,318	23,941		
	Railway Charges	15,589	16,360		
Post Office, Miscellaneous.	Printing Establishment	40,310	44,380		
				68,63,998	71,05,026
Miscellaneous and Contingent Charges.					
Chief Office, Calcutta.	Temporary Establishment	1,833	4,505		
	Office Expenses	44,127	47,989		
	Travelling Expenses	4,796	8,011		
Presidency and District Offices.	Experimental and Temporary Establishment	35,151	37,295		
	Office Expenses	4,96,805	4,05,769		
	Travelling Expenses	3,11,087	3,20,064		
Conveyance of Mails.	Road Establishment, Temporary	7,034	8,058		
	Contingent Road Charges	42,739	43,554		
	Payments to P. and O. Co.	12,478	12,123		
	Boat Establishment, Contingencies	3,623	3,093		
	Railway Contingent Charges	1,69,674	1,81,153		
	Payments to State Railways	4,60,870	4,36,301		
Post Office Miscellaneous.	Printing Miscellaneous	61,388	52,786		
	Other Miscellaneous charges	24,389	47,218		
	Special payments to British India Representative at the Postal Conference at Lisbon	...	3,156		
				16,75,994	16,20,165
Conveyance of Mails.	Mail Cart (after deducting Passenger Van Service). Mail Cart Establishment and Charges	5,42,898	5,03,597		
	Deduct Mail Cart and Parcel Van Passenger Service	1,68,643	1,79,568		
				3,74,255	3,24,029
	Bounty Money	...	...	2,081	2,473
Post Office Miscellaneous.	Construction and repair of Post Offices	...	...	26,462	20,657
Discount on sale of ordinary Stamps		...	...	1,53,801	1,61,225
	Total	...	...	90,96,591	92,33,575
II.—Non-Postal Branches.					
Conveyance of Mails.	Bullock Train Establishment and Charges	...	...	1,54,640	1,03,529
	Military Van Dák, Punjab	...	...	...	...
	Mail Cart and Parcel Van Passenger Service	...	...	1,68,643	1,79,568
	Subsidy to B. I. S. N. Co.	...	...	7,14,413	5,95,988
	Total	...	...	10,37,696	8,79,085
III.—Charges not dealt with in the Postal Department, but debited to Post Office in Finance and Revenue Accounts.					
*District Post Establishment including Zemindari Dáks in Bengal		...	...	11,45,650	11,40,000
Stores from England		...	...	3,28,870	4,46,280
Payments under Postal arrangements with Lords of the Treasury		...	...	7,00,000	7,00,000
" to Tigris and Euphrates S N. Co. for conveyance of Mails from Busreh to Bagdad		...	...	36,000	12,000
Special pay, &c., of the representative of the British India at the Postal Congress at Lisbon		...	...	...	9,700
	Total	...	...	22,10,520	23,08,070
	GRAND TOTAL	...	...	1,23,44,807	1,24,20,730

*The entire charges of the District Post, managed by the local Postal authorities subject to the orders of the Local Governments, are debited against the Post Office in the Finance and Revenue Accounts, while no corresponding credit is given to the Post Office for District Post Assets.

Appendix

Accounts showing the Gross Revenue, Cost of Management, and Net Revenue, &c.,

[NOTE.—The financial figures in this table do not include either receipts or disbursements

YEAR.	POSTAGE REVENUE PROPER.			Miscellaneous cash receipts.	Total receipts.	Net receipts after deduction of postage due to foreign countries.	Net receipts, deducting also official postage.	Disbursements.	Excess of receipts.	Deficit, if official postage be not reckoned as a receipt.	Proportion of postage revenue proper realised in cash.	POSTAL TACLES THE EACH
	Sale of stamps to public.	Official postage.	Cash on unpaid and insufficiently paid letters, &c.									Post Offices.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	R	R	R	R	R	R	R	R	R	R		
												No.
1853-54	...	24,71,176	19,92,870	55,584	45,19,630	45,19,630	20,48,454	24,37,209	20,82,421	3,88,755	...	...
1854-55 (estimated)	...	13,00,000	22,72,910	...	35,72,910	32,86,910	19,86,910	27,39,376	5,47,534	7,52,466	...	645
1855-56	8,52,750	16,20,662	7,72,744	60,300	33,06,456	32,11,186	15,90,524	29,44,501	2,66,685	13,53,977	...	753
1856-57	8,70,610	18,62,006	9,94,934	1,69,710	38,97,260	37,12,850	18,50,844	29,03,289	8,09,561	10,52,445	...	779
1857-58	8,53,500	18,53,210	8,25,284	1,75,470	37,07,464	36,03,024	17,49,814	35,92,848	10,176	18,43,034	..	810
1858-59	11,98,870	25,25,189	12,26,002	1,93,230	51,43,291	49,40,141	24,14,952	35,20,092	14,20,049	11,05,140	...	835
1859-60	14,49,040	27,47,012	12,35,683	92,260	55,23,995	53,39,245	25,92,233	37,37,911	16,01,334	11,45,678	...	852
1860-61	15,99,349	23,84,734	12,23,860	83,860	52,91,803	51,19,013	27,34,279	38,60,798	12,58,215	11,26,519	...	889
1861-62	17,59,920	28,68,833	12,54,826	62,760	59,46,339	56,73,679	28,04,846	37,99,755	18,73,924	9,94,909	...	942
1862-63	18,93,089	31,92,983	13,30,874	56,555	64,73,501	62,13,665	30,20,682	37,37,535	24,76,130	7,16,853	...	1,011
1863-64	21,00,107	35,58,546	14,43,410	35,588	71,37,651	67,65,591	32,07,045	38,76,162	28,89,429	6,69,117	...	1,091
1864-65	22,80,090	40,20,822	14,67,745	53,970	78,22,627	74,37,401	34,16,579	39,30,579	35,06,822	5,14,000	...	1,191
1865-66	24,46,105	50,08,003	14,91,707	47,600	89,93,415	85,67,271	35,59,268	41,88,625	43,78,646	6,29,357	...	1,538
1866-67 (11 months)	23,18,930	26,56,260	13,96,468	49,336	64,20,994	60,21,873	33,65,613	40,29,481	19,92,392	6,63,868	...	1,738
1867-68	25,42,261	23,09,839	15,32,952	63,128	64,48,180	60,84,446	37,74,607	47,54,940	13,29,506	9,80,333	...	2,205
1868-69	28,59,802	27,55,016	16,25,976	44,224	72,85,018	68,60,720	41,05,704	53,70,201	14,90,519	12,64,497	...	2,589
1869-70	26,90,557	28,87,627	16,13,383	67,550	72,59,117	68,16,010	39,28,383	55,96,779	12,19,231	16,68,396	...	2,629
1870-71	27,95,220	42,39,124	17,80,090	56,424	88,70,858	79,82,895	37,43,771	51,77,567	28,05,328	14,33,796	...	2,736
1871-72	28,94,628	34,95,569	18,57,037	46,820	82,94,054	78,34,332	43,38,763	50,97,695	27,36,637	7,58,932	...	2,884
1872-73	29,70,417	10,63,847	18,86,960	1,08,779	60,30,003	55,16,109	44,52,262	52,32,689	2,83,420	7,80,427	31·86	3,006
1873-74	31,44,210	10,54,294	19,06,351	88,107	61,92,962	55,78,656	45,24,362	54,21,251	1,57,405	8,96,889	31·23	3,178
1874-75	33,77,668	10,82,570	20,25,126	38,974	65,24,338	59,48,732	48,66,162	55,70,868	3,77,864	7,04,706	31·23	3,408
1875-76	35,98,306	11,44,901	21,28,245	36,382	69,07,834	63,35,301	51,90,400	56,39,310	6,95,991	4,48,910	30·97	3,631
1876-77	37,13,288	12,06,884	21,80,904	37,183	71,38,259	66,88,656	54,81,772	57,87,667	9,00,989	3,05,895	30·71	3,852
1877-78	41,22,910	12,86,136	22,44,948	53,845	77,07,839	72,97,171	60,11,035	60,82,704	12,14,467	71,669	29·33	4,107
1878-79	45,00,924	12,63,017	20,91,107	42,720	78,97,768	74,72,592	62,09,575	65,57,308	9,15,284	3,47,733	26·62	4,392
1879-80	48,37,899	13,48,874	20,47,289	63,822	82,97,884	79,89,726	66,40,852	68,93,435	10,96,291	2,52,583	24·86	4,410
1880-81	48,83,567	13,41,149	25,11,030	53,384	87,89,130	85,33,595	71,92,446	74,14,125	11,19,470	2,21,679	28·74	4,521
1881-82	43,91,285	13,88,929	31,36,104	98,800	90,15,118	87,04,259	73,15,330	79,58,765	7,45,494	6,43,435	35·17	4,819
1882-83	44,50,471	14,90,802	33,77,402	53,297	93,71,972	91,06,935	76,16,133	85,49,226	5,57,709	9,33,093	36·24	5,310
1883-84	47,92,161	15,72,756	35,24,817	57,835	99,47,569	96,62,300	80,89,544	89,42,790	7,19,510	8,53,246	35·64	5,879
1884-85	**50,24,334**	**16,17,614**	**35,87,102**	**43,620**	**1,02,72,670**	**99,89,669**	**83,72,055**	**90,72,350**	**9,17,319**	**7,00,205**	**35·07**	**6,488**

Column 2.—These figures represent the net proceeds of the sale of ordinary postage stamps after deducting the sale discount.

Column 3.—The great differences observable in this column are due mainly to changes of system in the treatment of official correspondence, which was charged at full letter rates up to 1865-66, at the same rates as ordinary correspondence (letters and newspapers, &c.), from that year on to 1872-73, after which a low privileged rate of 1 anna for each letter not exceeding 10 tolas (about 4 oz.) was conceded, thus reducing immensely the postage income.

Column 8.—The figures in this column are useful, as showing the revenue undisturbed by the changes of system in respect of official correspondence explained in the note referring to column 3.

No. XII.

of the Post Office Department in India from 1853-54 to 1884-85.

on account of conveyance of passengers or any of the Non-Postal Branches.]

Recep-open at end of year.		Postal Lines.					Total Number of articles given out for delivery.						Articles finally undelivered after passing through the Dead Letter Offices.			European Letters.		
Letter-Boxes.	Village Postmen.	Railway.	Mail cart, horses, camels, &c.	Runner or boat lines.	Steamer Services Sea and River.	Total Mileage.	Letters.*	Newspapers.	Parcels.	Packets.	Meney Orders.	Total.	Number.	Percentage on total in column 26.	Number of registered periodicals at the end of each year.	Sent to Europe by P. & O. Co.'s steamers.	Received from Europe by P. & O. Co.'s Steamers.	Indian share of loss upon subsidy to the P. & O. Co., *i.e.*, of subsidy after deduction of sea postage receipts.
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
							Three digits omitted in these five columns.											
No.	No.	Miles.	Miles.	Miles.	Miles.	Miles.	No.	No.	No.	No.	No.	No.	No.		No.	No.	No.	£
...	...	...	...	...	...	...	17,260	1,824	296	93	...	19,473						
...	...	...	6,127	24,467	...	30,594	26,392	2,629	463	133	...	29,618						
...	...	146	5,697	30,470	...	36,313	29,503	3,133	477	172	...	33,286						
...	...	No information available for this year.					33,863	3,772	492	173	...	38,302						
...	...	273	5,508	31,152	...	36,933	37,453	5,272	533	177	...	43,441						
...	...	532	5,766	33,232	...	39,530	45,743	6,326	625	243	...	52,938						
...	...	711	5,862	32,765	...	39,338	42,637	5,262	564	268	...	48,733						
...	...	1,046	5,740	36,784	...	43,570	42,981	4,652	563	292	...	48,490						
...	...	1,798	4,722	39,034	...	45,554	42,347	4,229	561	321	...	47,459						
...	...	2,382	5,247	34,318	5,137	47,084	44,246	4,558	556	341	...	49,702						
...	...	2,473	5,156	33,853	5,137	46,619	46,907	4,648	556	349	...	52,462						
...	...	2,904	5,319	33,320	5,332	46,875	51,069	4,917	591	391	...	56,968						
...	...	3,275	4,967	33,311	5,444	46,997	54,797	5,134	579	402	...	60,913						
...	...	3,658	4,851	33,976	5,444	47,929	54,057	4,825	562	403	...	59,849						
...	...	3,995	5,140	34,930	5,613	49,678	62,567	5,411	651	525	...	69,154						
...	...	4,235	5,460	34,973	5,613	50,281	68,891	5,773	699	623	...	75,987						
1,422	...	4,433	5,333	35,498	5,613	50,877	76,867	6,165	764	736	...	84,534	...	...	...	...	...	73,110
1,608	...	4,993	4,175	36,911	6,184	52,263	77,303	6,565	694	1,127	...	85,689	...	...	...	...	...	69,150
1,885	...	5,063	4,278	35,929	6,367	51,637	80,636	6,840	675	1,409	...	89,561	...	...	430	...	...	68,110
3,299	...	5,368	3,915	33,400	6,367	49,056	83,127	7,928	653	1,448	...	93,157	...	...	478	...	...	61,072
3,554	...	5,738	4,003	32,947	11,928	54,616	98,531	8,762	605	1,336	...	109,235	1,035,440	·94	542	...	...	54,770
3,938	1,463	6,138	4,226	31,847	13,687	55,898	104,353	9,365	792	1,608	...	116,119	922,001	·79	610	...	...	57,170
4,447	1,695	6,549	4,176	32,632	13,687	57,044	107,576	9,423	851	1,618	...	119,470	781,487	·66	633	...	...	53,125
5,454	1,950	6,938	4,323	33,432	13,687	58,370	110,051	9,880	990	1,619	...	122,541	691,261	·56	644	(a) 2,678,592	(a) 2,548,795	66,685
5,574	2,242	7,338	3,781	33,157	13,687	57,963	115,089	10,999	909	1,827	...	128,826	667,170	·51	683	2,626,264	2,978,519	70,749
6,167	2,601	8,123	3,269	32,875	13,687	57,954	118,599	10,276	998	2,023	...	131,899	635,901	·48	...	2,862,213	2,873,819	71,051
6,426	2,702	8,606	3,042	32,284	14,308	58,240	128,567	11,251	1,074	2,085	...	142,977	658,068	·46	...	3,021,980	3,035,403	88,160
6,720	2,833	9,455	3,020	31,977	14,308	58,760	143,538	11,942	1,080	2,105	...	158,666	673,108	·43	...	2,797,421	3,138,473	71,051
7,190	3,241	9,745	3,303	32,321	14,308	59,677	153,093	12,527	1,152	2,387	2,645	171,804	621,451	·36	...	3,243,047	3,170,123	70,000
7,936	3,670	9,901	3,648	33,135	14,520	61,204	165,553	14,076	1,312	3,113	2,566	186,620	578,606	·31	...	3,272,930	3,176,926	70,000
8,426	3,843	10,631	3,580	34,805†	14,520†	63,536	179,480	15,848	1,286	3,691	3,035	203,340	608,967	·29	...	3,336,127	3,251,652	70,000
8,731	**4,039**	**11,632**	**4,049**	**34,482**	**10,725**	**60,888**	**193,513**	**17,507**	**1,338**	**4,425**	**3,550**	**220,333**	**639,399**	**·29**	...	**3,531,071**	**3,429,865**	**70,000**

Column 12.—The figures in this column show the proportion of the cash collections in column 4 to the total postal revenue of columns 2, 3, and 4. The comparison commences with the year 1872-73, when the official postage rate was reduced (see note on column 3) and the whole collected in stamps.

Columns 21 to 26.—Three digits are omitted from the figures in these columns.

Columns 27 and 28.—These figures cannot be given prior to 1873-74, owing to a difference in the system of statistical record.

Column 29.—The registration of newspapers only commenced in the year 1871-72 and ended in 1877-78.

(*a*) Revised so as to include letters to Gibraltar, Malta, and places east of Suez.

* Including post-cards from 1879-80.

† 1,712 miles of lines under this head have in 1884-85 been included in column 19.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 3rd MARCH 1886.

GENERAL REMARKS.—Heavy rain has fallen in Assam and slight rain in three districts of the Punjab. Elsewhere the week has been rainless.

In Madras and Mysore agricultural prospects are generally fair. In Coorg the prospects of the season continue good.

The *rabi* harvest is in progress in Bombay, Berar, and Hyderabad. In Central India and Rajputana the prospects of the *rabi* crops are generally good.

In the North-Western Provinces and Oudh and the Punjab the *rabi* crops are in good condition and prospects are generally excellent. The *rabi* harvest continues in progress in the Southern Districts of the Central Provinces and promises well.

In Bengal the *rabi* crops and the spring rice are generally doing well, but in some districts more rain is wanted. Harvesting of mustard and other early *rabi* crops and of sugarcane is proceeding with a good outturn. The prospects of the poppy crop continue good, and opium is being gathered in some places.

In Assam ploughing for the *aus* crop has commenced.

In British Burma the season continues favourable.

The public health is generally good.

Prices are rising in the Umballa, Rawalpindi, Dehli, Shahpur, and Dera Ismail Khan districts of the Punjab, show signs of falling in the Northern Districts of the Central Provinces and have fallen in the Shimoga, Kadur and Kolar districts of Mysore. Elsewhere they are generally steady.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(March 3rd)		
Bellary . . .	*Nil*	Standing crops generally good; but white *cholum* suffering from disease in parts of two taluks. Harvest sugarcane and dry grains, yield about average.
Kurnool . . .	*Nil*	Cotton and some standing dry crops slightly injured in parts by December rains and by insects. Harvest *cholum* and pulses, yield below average. Smallpox in two and cattle-disease in three taluks.
Ganjam . . .	*Nil*	Fever in two, smallpox in four, and cattle-disease in seven taluks. Twenty-six deaths from cholera.
Kistna . . .	*Nil*	Standing crops generally good. Fever in some taluks. Cattle-disease in one village. Deaths from cholera unreported last week 35, this week 19.
Chingleput (Madras) .	*Nil*	Standing crops good. Harvest paddy, yield below average. Smallpox in two taluks and cattle-disease in two.
Coimbatore . . .	*Nil*	Standing crops good. Harvest wet and dry grains, outturn about average. Fever in two taluks.
Tanjore . . .	*Nil*	Standing crops generally good. Harvest wet and dry grains, outturn below average. Cattle-disease in one taluk.
Madura . . .	*Nil*	Harvest paddy, yield about average. Fever prevalent.
Malabar . . .	*Nil*	Harvest second crop paddy, outturn below average. Slight smallpox in eight and fever in two taluks. Two deaths from cholera. Cattle-disease in one taluk.
Travancore . . .	*Nil*	Harvest over, yield generally good. Smallpox and fever in parts. *General Remarks.*—General prospects fair.
Bombay—(3rd Mar.)		
Karachi . . .	*Nil*	Weather becoming warm. River at Kotri on 1st 4 feet 1 inch against 6 feet 2 inches on same date last year. Fever in eleven and cattle-disease in six talukas. Prices—wheat, red rice, and *bajri* in Karachi 26, 30, and 29, in Ghorabari 22, 40, and 36, in Mirpur Batoro 24, 46, and 42, and in Manjhand 32, 36, and 38 pounds per rupee, respectively.
Hyderabad . .	*Nil*	*Rabi* crops injured by frost in eleven talukas. River at Kotri on 1st 4 feet 1 inch against 6 feet 2 inches on same date last year Fever in five, cattle-disease in six and smallpox in one taluka. Wheat 36, *bajri* 37 *jowari* 40, white rice, 18, and red rcie 28 pounds per rupee.
Ahmedabad . .	*Nil*	Reaping of *rabi* crops continues. Fever in Sanand. Wheat 36 and *bajri* 33 pounds per rupee.
Baroda . . .	*Nil*	Smallpox continues in Baroda city in slight from and measles is prevalent in Naosari. Crops in good condition. Prices—*bajri* 29, wheat 23, and rice 19 pounds per rupee.
Surat . . .	*Nil*	Wheat and cotton harvest progressing; other standing crops healthy. *Jowari* 38 and *nagli* 43 pounds per rupee.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bombay—*contd.*		
Nasik	*Nil*	*Kharif* threshing over. *Rabi* reaping in progress. Public health good. Wheat 31½, *bajri* 33¾, and rice 20¾ pounds per rupee.
Colaba (Bombay)	*Nil*	Average abnormal temperature 2° warm. Vapour in air normal, except on 25th and 28th, when it was excessive. Abnormal wind northerly from 27th to 1st; wind normal on all other days.
Poona	*Nil*	Reaping of *rabi* crops in progress. Smallpox in Sirur taluka. Prices—*bajri* 35 and *jowari* 43, in Poona *bajri* 32 and *jowari* 35 pounds per rupee.
Ahmednagar	*Nil*	Reaping in progress. Public health good. *Bajri* average 46 and *jowari* 55 pounds per rupee.
Sholapur	*Nil*	Linseed, wheat, *tur*, and gram crops have suffered from blight in places; cotton crops inferior in Madha and Karmala talukas; reaping of *rabi* still in progress. *Jowari* 55 pounds 17 tolas and *bajri* 44 pounds 9 tolas per rupee.
Dharwar	*Nil*	Harvesting of wheat and gram nearly completed. Exotic cotton blighted in three talukas. Slight fever in two and cattle-disease in four talukas. Rice 22 to 32 and *jowari* 42 to 64 pounds per per rupee.
Kanara	*Nil*	Second crop rice thriving; sugarcane and pepper harvest continue. Slight fever and smallpox throughout the district; cattle-disease decreasing. Common rice in Karwar 14, in district average 13½ seers per rupee. Weather hot and cloudy.
Rajkot	*Nil*	Weather warm. Fever and bowel complaints prevailing; general health good. *Bajri* 31, *jowari*, 44, and wheat 33 pounds per rupee.
		General Remarks.—River continues low in Sind. Reaping of *rabi* crops in progress in most districts of the Deccan, Gujarat, and Southern Mahratta Country. Fever in parts of ten, cattle-disease in parts of eight, and smallpox in parts of six districts.
Bengal—(Mar. 2nd)		
Chittagong	*Nil*	Weather cloudy and hot in the mornings. Prospects of crops fair. Rain wanted. Prices steady. Public health good.
Dacca	*Nil*	Prospects of crops generally good. Rain wanted. Harvesting of *rabi* crops and sugarcane going on. Public health good.
24-Pergunnahs	*Nil*	Cold-weather crops being harvested, yield estimated at about 14 annas. Common rice 15 to 16 seers per rupee. Public health good; cholera abating.
Khoolna	*Nil*	Winter crops being stored. Lands being ploughed for *til*. Public health good.
Moorshedabad	*Nil*	Weather seasonable. Prospects of all *rabi* crops favourable. Price of rice stationary. Public health good.
Pubna	*Nil*	Weather hot. Prospects of winter crops continue fair. Rain wanted. Public health good.
Dinagepore	*Nil*	Weather fine with westerly wind. Mustard and sugarcane harvested; prospects of other cold-weather crops good. Average price of rice 22 seers per rupee. Some cholera and cattle-disease prevalent.
Rungpore	*Nil*	Mustard gathering almost over, outturn fair; prospects of other cold-weather crops good. Prices stationary. Public health good.
Midnapore	*Nil*	Weather warm. *Rabi* crops and *boro* rice promise well, but want rain. Cholera prevalent in Contai.
Burdwan	*Nil*	*Rabi* harvest progressing satisfactorily. Common rice 16 to 22 seers per rupee. Public health fair.
Bhagulpore	*Nil*	Prospects of crops good. Prices risen slightly.
Monghyr	*Nil*	Poppy prospects continue favourable
Purneah	*Nil*	Prospects of crops and public health good. Rice 20 seers per rupee.
Durbhanga	*Nil*	*Rabi* prospects continue favourable; mustard being harvested with good outturn; *moong* being sown. Prices risen slightly. Public health generally good.
Mozufferpore		Prospects of opium crop excellent.
Sarun		Poppy looks excellent, and capsules are being punctured. Weather favourable.
Chumparun	*Nil*	Prospects of *rabi* and poppy crops continue good. Prices stationary. Public health good.
Patna	*Nil*	Prospects of *rabi* and poppy good; harvesting of mustard, pea, and *massoor* going on. Public health good.
Gya	*Nil*	Weather hotter with westerly winds. *Rabi* and poppy crops good. Public health good.
Shahabad	*Nil*	Poppy prospects on the whole good. Weather favourable.
Hazaribagh	*Nil*	Weather seasonable. Prospects of *rabi* and other cold-weather crops continue good; gathering of opium going on rapidly. Strong westerly winds likely to do some harm to the crop. General health good.
Cuttack	*Nil*	Weather hot. *Rabi* crops being gathered with moderate outturn; *dalua* rice doing well. Price of rice stationary. Public health good.
		General Remarks.—No rain during the week. Hot weather is setting in. *Rabi* crops and *boro* rice are generally doing well, but in some districts rain is wanted; harvesting of mustard and other early *rabi* crops and of sugarcane is proceeding with a good outturn; poppy prospects continue good; in some places opium is being gathered. Price of rice remains stationary. General health is fair.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
N.-W. Provinces and Oudh—(Mar. 2nd)		
Benares (Mar. 2nd)	*Nil*	Weather warmer with strong west winds. Prospects of crops favourable; peas being cut, outturn average. Supplies ample. Prices show a rise in wheat and *bajra* which is due to falling off in imports. General health good; no cattle-disease.
Gorakhpore („ 1st)	*Nil*	Tapping of poppy in progress; *rabi* crops in good condition. Weather favourable. Slight rise in barley. Sporadic cases of fever and measles.
Fyzabad („ 2nd)	*Nil*	Weather clear. Prospects of *rabi* excellent; poppy promises well. Health of men and cattle good.
Lucknow („ 1st)	*Nil*	Season favourable. *Rabi* crops nearly ripe; peas being cut in places; poppy in flower. Supplies sufficient. Prices steady. Health of people good; cattle suffering a little from dearness of fodder.
Rae Barelli („ „)	*Nil*	Weather getting warm with strong west winds. Condition of crops good. Markets well supplied. Prices rising. General health good.
Partabgarh („ 2nd)	*Nil*	Wind east and westerly; weather fine. Prospects good. Wheat and barley being cut in isolated parts of the district; *arhar* flowering; poppy generally in full flower; opium being extracted, yield fair. Prices almost stationary.
Allahabad („ „)	*Nil*	Weather seasonable; heat increasing. Crops good; peas, gram, and barley being harvested. Markets well supplied. Prices still rising. Health good.
Cawnpore („ 1st)	*Nil*	Weather seasonable. Poppy healthy and vigorous. Prices steady. Condition of crops, people and cattle good.
Banda („ 2nd)	*Nil*	Weather sometimes cloudy. Prices stationary. Public health and condition of cattle good.
Farakhabad („ 2nd)	*Nil*	Harvest prospects favourable; barley reaping commenced; poppy crops satisfactory. Weather unseasonably warm.
Sitapur („ 3rd)	*Nil*	Weather mostly clear with variable winds. *Rabi* prospects favourable. Prices stationary. Poppy crops in flower and healthy. Health good.
Bareilly („ 2nd)	*Nil*	Crops in excellent condition. Markets tending slightly to rise. No disease of men or cattle.
Ballia („ 1st)	*Nil*	Weather getting hot. *Rabi* prospects continue good; harvesting begun; sugarcane being planted. Markets well stocked. General health good; no cattle-disease.
Kumaon („ 22nd)	*Nil*	Weather fair. *Rabi* crops doing well; *kharif* operations commenced. Prices rising. General health good; cattle-disease continues.
Agra („ 1st)	*Nil*	Weather getting warm. Strong west winds. Prices rising. Health good.
Jhansi („ „)	*Nil*	Weather seasonable. Crops generally good. Prices stationary. Health of people good; cattle-disease continues in a few villages of pargana Jhansi.
Meerut („ 2nd)	Slight storm on the night of 28th February.	Weather growing hotter but seasonable. Prospects favourable. Prices fairly steady. No sickness.
		General Remarks.—*Rabi* and poppy crops in good condition, the latter being tapped in places. Prospects favourable. Prices generally steady. Health of men and cattle good.
Punjab—(Mar. 3rd)		
Delhi . (Mar. 2nd)	*Nil*	Health fair. Prices rising.
Hissar . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest flourishing.
Umballa . . .	·01	Health good. Prices slightly rising. Prospects of current harvest flourishing.
Jullunder . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Amritsar . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Sialkot . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest thriving.
Ferozepore . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Lahore . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Rawalpindi . .	Slight rain	Health good. Prices rising. Prospects of current harvest average.
Shahpur . . .	*Nil*	Health good. Prices rising. Prospects of current harvest average.
Mooltan . . .	*Nil*	Health good. Prices fluctuating. Prospects of current harvest good.
Dera Ismail Khan .	*Nil*	Health good. Prices rising. Prospects of current harvest good.
Peshawar . . .	Slight rain	Health fair. Prices stationary. Prospects of current harvest favourable.
		General Remarks.—Slight rain in the Amballa, Rawalpindi, and Peshawar districts. Health generally good. Prices rising in the Delhi, Amballa, Rawalpindi, Shahpur, and Dera Ismail Khan districts, fluctuating in Multan, and stationary elsewhere. Prospects of current harvest good, though strong west winds in the Delhi district have slightly damaged the crops. Fodder for cattle scarce in the Lahore district.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Central Provinces— (Mar. 3rd)		
Nagpur . . .	*Nil*	Weather hot. *Rabi* being gathered. Fever and cattle-disease in places. Prices steady.
Jubbulpore . .	*Nil*	Weather seasonable. Wheat favourable. Health good. Prices high.
Saugor (Mar. 2nd)	*Nil*	Weather warm. Prospects good. Prices fallen. Slight small-pox and cattle-disease.
Seoni	*Nil*	Weather cloudy and warm. *Rabi* harvest commenced. Prospects good. Slight smallpox. Prices steady.
Hoshangabad . .	*Nil*	Weather cloudy and warm. Prospects slightly injured by rust. Cattle-disease in places. Wheat 15½, rice 11, and *juar* 19 seers per rupee.
Khandwa . . .	*Nil*	Days warm, nights cool. *Rabi* harvest in progress. Health good. Wheat 19, rice 12, and *juar* 26 seers per rupee.
Raipur . . .	*Nil*	Weather clear, days hot. Prospects good. Linseed being reaped. Weather good. Wheat 30½, and rice 25 seers per rupee.
Sambalpur (Feb. 27th)	*Nil*	Weather clear; days warm. Health generally good. Rice 29½ seers per rupee.
		General Remarks.—Weather growing considerably warmer. *Rabi* harvesting is in progress in the south of the provinces. Prospects unchanged. The rise in the price of wheat which has taken place lately in the Northern Districts, shows signs of lowering.
British Burma—(Feb. 24th)		
Akyab (Feb. 20th)	*Nil*	Public health and health of cattle good.
Bassein . . .	*Nil*	Total rainfall to date 2·54 inches. Public health good. Cattle-disease severe in three townships. Reaping almost completed.
Rangoon . . .	*Nil*	Total rainfall to date 1·58 inches. Public health and health of cattle good.
Amherst (Moulmain) .	*Nil*	Public health and health of cattle good.
Tavoy . . .	*Nil*	Public health and health of cattle good.
Pegu	*Nil*	Total rainfall to date 0·55. Public health good. Slight cattle-disease in one township.
Henzada . . .	*Nil*	Slight cholera in two townships. Cattle healthy.
Prome . . .	*Nil*	Total rainfall to date ·06. Public health and health of cattle good.
Toungoo . . .	*Nil*	Total rainfall up to date 2·42 inches. Public health and health of cattle good.
Thayetmyo . .	*Nil*	Total rainfall up to date ·13. Public health and health of cattle good. As the reaping was finished the crops have not suffered from the recent rain.
		General Remarks.—Slight cholera in parts of two districts; cattle-disease severe in part of one district, otherwise health of man and beast satisfactory. Weather seasonable.
British Burma—(3rd Mar.)		
Akyab (Feb. 27th)	*Nil*	Public health and health of cattle good.
Bassein . . .	*Nil*	Public health good; cattle-disease severe in three townships, elsewhere slight.
Rangoon . . .	*Nil*	Public health and health of cattle good.
Amherst (Moulmein) .	*Nil*	Public health and health of cattle good.
Tavoy . . .	·12	Total rainfall up to date ·12. Public health and health of cattle good.
Pegu	*Nil*	Public health and health of cattle good.
Henzada . . .	*Nil*	Public health and health of cattle good.
Prome . . .	*Nil*	Public health and health of cattle good.
Toungoo . . .	*Nil*	Public health and health of cattle good.
Thayetmyo . . .	*Nil*	Public health and health of cattle good.
		General Remarks.—Slight cholera in the Thonegwa District, otherwise public health good; cattle-disease severe in part of the Bassein District.
Assam—(March 3rd)		
Gauhati . . .	·02	Weather getting warm. Public health fair; cattle-disease reported from some mauzas. Gathering of mustard nearly finished. Rain much wanted for *aus* crop. Ploughing for *aus* in progress.
Sylhet . . .	3·7	State and prospects of crops good. Cholera reported from Karimganj and Sunamganj.
Cachar . . .	4·98	Weather warm. No crops on the ground. Common rice 14 seers 8¾ chataks per rupee. Eight deaths from cholera reported from Hailakandi station.
Dibrugarh . . .	2·34	Weather seasonable. Land being prepared for *ahu*. Sugarcane being pressed. District healthy.
Mysore and Coorg— (Mar. 3rd)		
Bangalore . . .	. . . . .	Standing crops in good condition; in parts of the Tumkur District crops have suffered from want of water and from insects, and in parts of the Kolar District they are reported to be withering. Prospects of the season fair and the public health is good. Cattle-disease in parts of Bangalore, Kolar, Shimoga and Kadur Districts. Prices slightly fallen in Shimoga, Kolar and Kadur.
Mercara . . .	. . . . .	Slight fall in prices of food-grains. Prospects of season good. Smallpox prevailing in some parts of the Nanjarajapatna and Padinalknad talukas.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Berar and Hyderabad—(Mar. 3rd)		
Amraoti . .	. . . .	Weather clear and warm. *Rabi* crops being gathered. Wheat 22 and *jowari* 26 seers per rupee.
Akola . .	. . . .	Weather warm. Harvesting of *rabi* progressing.
Hyderabad . .	. . . .	*Tabi* crops prospering; *rabi* crops continue to be harvested. General health of talukas fair. Prices—wheat 14½, coarse rice 12, white *juar* 20¼, yellow *juar* 21½, and *tur* 15¼ seers per current sicca rupee.
Central India States—(Mar. 3rd)		
Indore . . .	*Nil*	Weather warmer. West winds daily. Health good. Prices steady.
Morar (Gwalior) . .	*Nil*	Health and prospects good.
Sutna . . .	*Nil*	Weather warm. Health good. Prospects fair. Prices rising.
Neemuch . . .	*Nil*	Weather warm. A few cases of small pox outside cantonment limits; health otherwise good. Crops doing well.
Goona . . .	*Nil*	Weather seasonable. Prices rising. Health and prospects good.
Agar . . .	*Nil*	Health and opium prospects good.
Sehore . . .	*Nil*	Weather clear. Crops and health good.
Nowgong . . .	*Nil*	Weather seasonable. *Rabi* prospects fair. Health good.
Bhopawar (Manpur) .	*Nil*	Weather hot. Prospects fair. Health good. Prices steady.
Rajputana—(Mar. 3rd)		
Abu (Mar. 3rd)	*Nil*	Weather rather windy, but seasonable.
Sirohi (Feb. 28th)	*Nil*	Little water in tanks and wells. Health and crops good. Weather fine, but getting warm.
Marwar („ 26th)	*Nil*	Tanks half full. Smallpox abating. *Rabi* doing well, though at places damaged by recent extremely cold wind Sharp winds prevail. Prices rising in consequence. Weather cloudy.
Kherwara (Mar. 1st)	*Nil*	Crop prospects and health fair Weather warmer and windy.
Meywar (Feb. 27th)	*Nil*	Tanks and wells low Crops average. Health good. Prices stationary. Weather seasonable.
Jhallawar („ 26th)	*Nil*	Weather getting warm. Smallpox prevalent at Jhalrapatan.
Kotah („ 27th)	*Nil*	Tanks and wells sufficiently supplied. Health good Weather cloudy.
Harowti („ „)	*Nil*	Weather warm. Opium and gram injured by recent frost. Smallpox continues in Tonk.
Ajmere (Mar. 2nd)	*Nil*	Weather getting warm. Tanks and wells decreasing. Prices rising. Slight fever and smallpox.
Jeypore („ „)	*Nil*	Prospects favourable. Prices slightly risen. Health good
Ulwur („ „)	*Nil*	Wells falling. Health and crop prospects good. Prices steady.
Bikanir (Feb. 27th)	. . . .	Smallpox in Ratangarh and pneumonia in Churu, health otherwise good. Prices stationary. Weather getting warmer.
Nepal—(Feb. 25th)		
Katmandu (Feb. 26th)	*Nil*	

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Offg. Secretary to the Government of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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Nothing for publication.

SUPPLEMENT No. 11.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 12th March, 1886.

No. 5.—Whereas by resolutions passed by the Secretary of State for India in Council on the 19th day of September 1872 and the 4th day of June 1874, respectively, the provisions of the 33rd of Vic., Chap. 3, Section 1, were declared applicable to the territories under the administration of the Chief Commissioner of Assam;

And whereas the Chief Commissioner of Assam has proposed to the Governor General in Council a draft of the following Regulation together with the reasons for proposing the same;

And whereas the Governor General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the Governor General' sassent;

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India*:—

REGULATION No. I OF 1886.

THE ASSAM LAND AND REVENUE REGULATION, 1886.

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The Assam Land and Revenue Regulation, 1886.

CHAPTER I.

PRELIMINARY.

Short title, commencement and local extent.

1. (*1*) This Regulation may be called the Assam Land and Revenue Regulation, 1886; and

(*2*) It shall come into force on such dates and in such territories under the administration of the Chief Commissioner of Assam as the Chief Commissioner, with the previous sanction of the Governor General in Council, may direct by notification in the local official Gazette:

Provided that—

(*a*) any such notification may declare that any portion of this Regulation shall not be in force in any territory to which the Regulation may be extended; and

(*b*) the Chief Commissioner may, with the previous sanction of the Governor General in Council, direct by notification in the local official Gazette that any portion of this Regulation shall cease to be in force in any territory to which the Regulation may have been extended.

Repeal.

2. On and from the date on which this Regulation comes into force in any territory, the enactments mentioned in the schedule hereto annexed, in so far as they apply to, or are in force in, that territory, and all regulations and rules (if any) in force there relating to any of the matters provided for by this Regulation, shall be repealed:

Provided that—

(*a*) this repeal shall not revive any enactment repealed, or affect anything done, or any offence committed or any fine or penalty incurred, or any proceedings commenced before this Regulation comes into force; and

(*b*) all rules prescribed, appointments and settlements made, powers conferred and notifications published under any enactment hereby repealed, and all other rules (if any) in force on the date on which this Regulation comes into force relating to any of the matters hereinafter dealt with, shall (so far as they are consistent with this Regulation and could be prescribed, made, conferred or published thereunder) be deemed to have been respectively prescribed, made, conferred and published thereunder.

Definitions.

3. In this Regulation, unless there is something repugnant in the subject or context,—

(*a*) "the commencement" of this Regulation, used with reference to any local area, means the date on which it comes into force in that local area:

(*b*) "estate" includes—

(*1*) any land subject, either immediately or prospectively, to the payment of land-revenue, for the discharge of which a separate engagement has been entered into;

(*2*) any land subject to the payment of, or assessed with, a separate amount as land-revenue, although no engagement has been entered into with the Government for that amount;

(*3*) any local area for the appropriation of the produce or products whereof a license or farm has been granted under rules made by the Chief Commissioner under section 155, clause (*e*) or clause (*f*);

(*4*) any char or island thrown up in a navigable river which under the laws in force is at the disposal of the Government;

(*5*) any land which is for the time being entered in the Deputy Commissioner's register of revenue-free estates as a separate holding;

(*6*) any land, being the exclusive property of the Government, of which the Chief Commissioner has directed the separate entry in the registers of revenue-paying and revenue-free estates mentioned in Chapter IV.

Explanation.—Any land gained by alluvion or by dereliction of a river to any estate as here defined, which under the laws in force is considered an increment to the tenure to which the land has accreted, shall be deemed to be part of that estate:

(*c*) "permanently-settled estate" means any estate in the districts of Sylhet and Goálpára included in the decennial settlement of the Lower Provinces of Bengal, or permanently-settled at any subsequent date under any law for the time being in force:

(*d*) "temporarily-settled estate" means any estate not being a revenue-free or permanently-settled estate:

(*e*) "land-revenue" means any revenue assessed by Government on an estate, and includes any tax assessed in lieu of land-revenue:

(*f*) "proprietor" means the owner of any estate permanently settled or entered on the Deputy Commissioner's register of revenue-free estates:

(*g*) "landholder" means any person deemed to have acquired the status of a landholder under section 8:

(*h*) "settlement-holder" means any person, other than a proprietor, who has entered into an engagement with the Government to pay land-revenue, and includes a landholder:

(*i*) "recorded proprietor", "recorded landholder", "recorded sharer" and "recorded possession" mean any proprietor, landholder, sharer or possession, as the case may be, registered in the general registers prescribed in Chapter IV:

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(*j*) "agricultural year" means the year commencing on the 1st April, or on such other date as the Chief Commissioner may, in the case of any specified local area, by notification, appoint:

(*k*) "notification" means a notification published in the local official Gazette: and

(*l*) "prescribed" means prescribed by rules made under this Regulation.

CHAPTER II.

RIGHTS OVER LAND.

Land excepted from the operation of this chapter.

4. This chapter shall apply to all land except the following:—

(*a*) land included in any forest constituted a reserved forest under the law for the time being in force;

(*b*) the soil of any public road, canal, drain or embankment;

(*c*) land included in any military cantonment or civil station; or

(*d*) any land which the Chief Commissioner may, by notification, except from the operation of this chapter.

Power to define boundaries of excepted lands.

5. (*1*) When the boundaries of any land excepted under section 4 from the operation of this chapter need definition for the purposes of that section, and no other mode of defining them is provided by law, the Chief Commissioner shall cause them to be defined by the Deputy Commissioner.

(*2*) If, before the boundaries are defined, any question arises as to whether any land is included within them, it shall be decided by the Deputy Commissioner.

(*3*) The order by which a Deputy Commissioner defines any boundaries or decides any question, under this section shall, subject to the provisions of section 151 of this Regulation, be final.

Rights which may be acquired over land.

6. No right of any description shall be deemed to have been, or shall be, acquired by any person over any land to which this chapter applies, except the following:—

(*a*) rights of proprietors, landholders and settlement-holders other than landholders, as defined in this Regulation, and other rights acquired in manner provided by this Regulation;

(*b*) rights legally derived from any right mentioned in clause (*a*);

of 1877. (*c*) rights acquired under sections 26 and 27 of the Indian Limitation Act, 1877;

(*d*) rights acquired by any person as tenant under the Rent Law for the time being in force:

Provided that nothing in this section shall be held to derogate from the terms of any lease granted by or on behalf of the British Government.

Rights of proprietors.

7. Proprietors shall, subject to the provisions of this Regulation, have the same rights and enjoy the same privileges in respect of lands included in their estates as they have at the commencement of this Regulation.

Status of landholder how acquired.

8. (*1*) (*a*) Any person who has before the commencement of this Regulation held immediately under the Government for ten years continuously any land not included either in a permanently-settled estate or in a revenue-free estate, and who has during that period paid to the Government the revenue due thereon, or held the same under an express exemption from revenue, and,

(*b*) except as provided by section 15, any person who has, whether before or after the commencement of this Regulation, acquired any such land under a lease granted by or on behalf of the Government, the term of which is not less than ten years,

shall be deemed to have acquired the status of a landholder in respect of the land.

(*2*) When land held by one person has come immediately by transfer or succession to be held by another, the holding shall, for the purposes of sub-section (*1*), clause (*a*), be deemed to have been continuous, and the latter person may, in reckoning the length of his holding, add the holding of the former to his own.

(*3*) When any revenue has been paid in respect of land by any person holding the land under another, that revenue shall, for the purposes of the said clause, be deemed to have been paid by the latter person.

Rights of landholders.

9. A landholder shall have a permanent, heritable and transferable right of use and occupancy in his land, subject to—

(*a*) the payment of all revenue, taxes, cesses and rates from time to time legally assessed or imposed in respect of the land;

(*b*) the reservation in favour of the Government of all quarries and of all mines, minerals and mineral oils, and of all buried treasure, with full liberty to search for and work the same, paying to the landholder only compensation for the surface damage as estimated by the Deputy Commissioner; and

(*c*) the special conditions of any engagement into which the landholder may have entered with the Government.

Forfeiture of landholder's rights on relinquishment.

10. Any landholder who, after the commencement of this Regulation, voluntarily relinquishes any land and ceases to pay the revenue assessed thereon shall at once forfeit his status of landholder in respect of that land.

Rights of settlement-holders.

11. A settlement-holder, who is not a landholder, shall have no rights in the land held by him beyond such as are expressed in his settlement-lease.

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(*Chapter III.—Settlement and Resumption.—Sections 12-23.*)

Power to make rules for the disposal of Government lands.

12. The Chief Commissioner may make rules for the disposal, by way of grant, lease or otherwise, of any land over which no person has the rights of a proprietor, landholder or settlement-holder under this Regulation.

Power to make rules for allotment of grazing-grounds.

13. The Chief Commissioner may make rules for the allotment from the land referred to in section 12 of grazing-grounds to the inhabitants of any village in the neighbourhood whom he considers to stand in need of such allotment, and for regulating and controlling the enjoyment of those grazing-grounds by persons permitted to resort thereto.

Power to make rules for allotment of lands for tribes practising *jhum* or migratory cultivation.

14. The Chief Commissioner may make rules for the allotment from the land referred to in section 12, for the use of tribes or families practising *jhum* or migratory cultivation, of areas suitable for such cultivation, of sufficient extent, and situated in localities reasonably convenient, for the purposes of the persons to whom they are allotted, and for regulating and controlling the enjoyment of lands so allotted by persons permitted to resort to the same.

Bar to acquisition of rights over land disposed of under sections 12, 13 and 14.

15 No person shall acquire, by length of possession or otherwise, any right over lands disposed of or allotted under section 12, section 13 or section 14 beyond that which is given by the rules made under the section.

Right of fishery.

16. The Deputy Commissioner, with the previous sanction of the Chief Commissioner, may, by proclamation published in the prescribed manner, declare any collection of water, running or still, to be a fishery; and no right in any fishery so declared shall be deemed to have been acquired by the public or any person, either before or after the commencement of this Regulation, except as provided in the rules made under section 155:

Provided that nothing in this section shall affect any express grant of a right to fish made by or on behalf of the British Government, or any fishery-rights acquired by a proprietor before the commencement of this Regulation, or the acquisition by a proprietor of such rights in any fishery forming after the commencement of this Regulation in his estate.

CHAPTER III.

SETTLEMENT AND RESUMPTION.

Part A.—General.

Settlement-operations defined.

17. Settlement-operations may consist of one or more of the following:—

(*a*) survey and demarcation of land;

(*b*) assessment of land-revenue;

(*c*) record-of-rights.

General notification of settlement.

18. (*1*) When any local area or class of estates is to be settled, the Chief Commissioner may, with the previous sanction of the Governor General in Council, issue a notification of settlement, and in the notification shall—

(*a*) define the local area or class of estates to be settled; and

(*b*) specify the settlement-operations to be carried out.

(*2*) The Chief Commissioner may, with the previous sanction of the Governor General in Council, amend or alter any such notification.

Period during which local area, &c, is deemed to be under settlement.

19. (*1*) Every local area or class of estates shall be held to be under settlement from the date of any notification published under section 18 and relating thereto, until the issue of another notification declaring settlement-operations to be closed therein.

(*2*) Every local area or class of estates under settlement at the commencement of this Regulation shall be deemed to be under settlement within the meaning of this section without the issue of the notification prescribed by section 18.

Power of Chief Commissioner to exclude any local area, &c., from the operation of any portion of this chapter.

20. The Chief Commissioner may, by rule, direct that this chapter or any one or more sections or portions of sections thereof shall not apply to any local area or to the settlement of any particular class of estates.

Part B.—Survey and Demarcation of Land.

Power to call for information and assistance.

21. Every proprietor and settlement-holder of any land, and every person entitled to receive rent in respect of any land or occupying any land as a tenant, shall on the written requisition of a Survey-officer, furnish, personally or otherwise, as the Survey-officer directs, such information or assistance as may be required by that officer for the purposes of the survey of the land.

Power to require erection and maintenance of boundary-marks.

22. (*1*) Every proprietor and landholder of any land, and every person entitled to receive rent in respect of any land, shall, on the written requisition of a Survey-officer, erect and repair such boundary-marks on the land as the Survey-officer directs.

(*2*) If any person on whom a requisition has been made under sub-section (*1*) fails to erect or repair any boundary-mark mentioned in the requisition, the Survey-officer may erect or repair it.

Procedure in case of boundary-disputes.

23. (*1*) Whenever in the course of survey it comes to the knowledge of the Survey-officer that any boundary-dispute exists, he shall notify the same to the Settlement-officer, who shall proceed as follows:—

(*a*) if the dispute is between the proprietors of different estates, the Settlement-officer shall decide it on the basis of actual possession; or if he is unable to satisfy

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himself as to which party is in possession, he may determine by summary enquiry who is the person best entitled to possession, and may put him in possession; or he may refer the dispute to arbitration for decision on the merits, as provided in section 143:

(*b*) if the dispute is between the settlement-holders of different estates, the Settlement-officer shall, after due enquiry, determine the proper boundaries of those estates:

(*c*) if the dispute is between the Government and any settlement-holder as to whether any land is comprised in the settlement, the Settlement-officer shall, after due enquiry, determine the dispute.

(*2*) The order by which a Settlement-officer determines any boundaries or any dispute under clause (*b*) or clause (*c*) of this section shall, subject to the provisions of section 151 of this Regulation, be final.

Power of Survey-officer in certain cases to cause marks to be erected.

24. Whenever the Settlement-officer has determined a dispute under section 23, and the order has become final, or has been altered by a decree or order of any competent Court or authority, which has become final;

and whenever it comes to the notice of the Survey-officer that any boundary has been determined by a competent Court or authority;

the Survey-officer may cause such marks as he may think fit to be erected in order to secure the boundary permanently.

Penalty for removing boundary-marks.

25. Any person wilfully destroying, removing or damaging any boundary-mark (not being a land-mark fixed by the authority of a public servant within the meaning of section 434 of the Indian Penal Code) which has been lawfully erected shall be punished with fine which may extend to two hundred rupees for each mark so destroyed, removed or damaged, in addition to such sum as may be necessary to defray the expense of restoring the boundary-mark so destroyed, removed or damaged.

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Obligation to give notice of injury to boundary-marks.

26. If a permanent boundary-mark lawfully erected on any land, or on the boundary thereof, is injured, destroyed or removed, or requires repairs, the proprietor or settlement-holder of the land, and every person entitled to receive rent in respect of the same or occupying it as a tenant, shall be bound to give immediate notice of the fact to the prescribed revenue-officer; and every person who omits to give notice as required by this section shall be liable to a fine, not exceeding one hundred rupees, to be imposed by order of the Deputy Commissioner.

Power of Chief Commissioner to make rules.

27. The Chief Commissioner may make rules prescribing the mode in which any survey conducted under the provisions of this Part shall be effected, and the manner in which all the cost of such a survey, compensation due on account of anything done under the orders of a Survey-officer, and all expenses incurred under this Part in erecting and repairing boundary-marks, shall be apportioned among and levied from proprietors and landholders and persons entitled to receive rent in respect of land.

Part C.—Assessment of Land.

Land liable to assessment.

28. All land shall be deemed liable to be assessed to revenue, except—

(*a*) land for the time being exempt from assessment under the express terms of any grant made or confirmed by, or on behalf of, the British Government;

(*b*) land in respect of which a tax is for the time being imposed under section 47:

Provided that nothing in this section shall—

(*1*) affect the provisions of any settlement, grant or lease for the time being in force;

(*2*) authorize the assessment of any land included in the limits of a permanently-settled estate, unless it is shown that it was not included in the Permanent Settlement;

(*3*) affect any title to hold land revenue-free if the title existed immediately before the commencement of this Regulation and was valid under the law then in force; or

(*4*) authorize the assessment of any land which has been held revenue-free for sixty years continuously unless it is shown that the right so to hold it has ceased to exist.

Settlement-rules.

29. The Chief Commissioner may make rules prescribing the principles on which the land-revenue is to be assessed, the term for which, and the conditions on which, settlements are to be made, and the manner in which the Settlement-officer is to report for sanction his rates and method of assessment.

Framing and submission of general proposals of assessment.

30. The Settlement-officer shall, in accordance with the rules issued under section 29, frame general proposals of assessment for any local area or class of estates to be assessed, and submit those proposals to the Chief Commissioner.

Detailed assessment and declaration thereof to persons concerned.

31. After the receipt of the orders of the Chief Commissioner thereon, and subject to such orders, the Settlement-officer shall ascertain, and make an order determining, the amount of the assessment proper for each estate, and shall, on a date and at a place to be notified by proclamation in the prescribed manner, offer a settlement based thereon to the person with whom the settlement of the estate is to be made.

To whom settlement to be offered.

32. (*1*) The Settlement-officer shall offer the settlement to such persons (if any) as he finds to be in possession of the estate and to have a permanent, heritable and transferable right of use and occupancy in the same, or to be in possession as mortgagees of persons having such a right.

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(2) If the Settlement-officer finds no person in possession as aforesaid, it shall be in his discretion, subject to such rules as the Chief Commissioner may make under section 12, to offer the settlement to any person he thinks fit.

Acceptance or refusal of settlement.

33. (1) It shall be in the option of the person to whom a settlement is offered to accept or refuse the same.

(2) If he is willing to accept it, he shall deliver to the Settlement-officer an acceptance in writing under his hand, in the prescribed form.

(3) If a person to whom a settlement has been offered does not, within the prescribed time, deliver such an acceptance, or inform the Settlement-officer in the prescribed manner that he refuses the proposed settlement, he shall, if the Settlement-officer by an order in writing so directs, be deemed to have accepted the settlement.

Effect of acceptance of settlement.

34. When a settlement has been accepted, the revenue fixed thereby and no more shall be payable from such date, and for such term, as the Chief Commissioner may fix in this behalf; or, if at the expiry of that term no new settlement has been made, until a new settlement has been made:

Provided that—

(a) a settlement shall not be final as against the Government until it has been sanctioned by the Governor General in Council;

(b) in the case of gain by alluvion or by dereliction of a river, or loss by diluvion, during the currency of the settlement, increments shall be assessed and reductions granted by the Deputy Commissioner according to such limitations as to the extent of gain or loss and such other conditions as may be prescribed; and

(c) in any local area to which the Chief Commissioner may, by notification, apply this clause, a settlement-holder may, after giving notice at the time and in the manner prescribed, relinquish the estate of which he has accepted a settlement, or any part thereof on which a separate part of the revenue has been apportioned, and shall thereupon be released from all future obligation to pay the revenue of the estate, or the part thereof so apportioned, as the case may be.

Effect of refusal of settlement.

35. If the person to whom a settlement is offered refuses to accept it, it shall be in the discretion of the Settlement-officer, subject to such rules as the Chief Commissioner may make under section 12, to exclude him for the term of the settlement from possession of the estate, and to offer the settlement thereof to any other person he thinks fit.

Procedure when some of those to whom the settlement is offered refuse.

36. In the case of an estate held by several persons jointly entitled to an offer of a settlement, if some of those persons refuse to accept the offer, it shall be in the discretion of the Settlement-officer to exclude them from possession for the term of settlement, and to offer the settlement of the whole estate to the others.

Settlement-officer when to apportion assessment over land.

37. (1) When the whole or part of the land comprised in an estate is held in severalty, the Settlement-officer shall, on the application of any one or more of the settlement-holders, make an order apportioning to the several holdings the revenue assessed on the estate.

(2) Except as provided by sub-section (1), a Settlement-officer shall not apportion the revenue of an estate over the lands comprised therein unless he is required so to do by rules made by the Chief Commissioner in this behalf.

(3) No apportionment of the revenue by the Settlement-officer shall affect the joint and several liability for the revenue imposed by section 63.

Representation of incompetent persons and of bodies of persons.

38. (1) A lunatic, minor or other person incapable of making a contract shall be deemed to be duly represented for all the purposes of this Part by his manager.

(2) A body of persons for whom representatives have been appointed in this behalf under rules made under section 155, clause (d), shall be deemed to be duly represented for all the purposes of this Part by those representatives.

Effect of decision of Settlement-officer as to settlement.

39. Subject to the provisions of section 151 of this Regulation, the order of a Settlement-officer as to the person to whom a settlement should be offered, the amount of revenue to be assessed, and the nature and term of the settlement to be offered, shall be final, and a settlement concluded with that person shall be binding on all persons from time to time interested in the estate; but, except as provided by sections 35 and 36, no person shall, merely on the ground that a settlement has been made with him or with some person through whom he claims, be deemed to have acquired any right to or over any estate, as against any other person claiming rights to or over that estate.

Part D.—Record-of-rights.

Record-of-rights.

40. The Settlement-officer shall frame for each estate a record-of-rights in the prescribed manner.

Entries in record and their effect.

41. (1) Entries in the record made under section 40 shall be founded on the basis of actual possession, and all disputes regarding such entries, whether taken up by the Settlement-officer of his own motion or on the application of a party concerned, shall be investigated and decided by him on that basis, and all persons not in possession, but claiming the right to be so, shall be referred by him to the proper Court.

(2) Every entry in the record-of-rights made under this section shall, until the contrary is proved, be presumed to be correct.

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(Chapter III.—Settlement and Resumption.—Chapter IV.—Registration.—Sections 42-51.)

Determination of class of tenants and the rent payable by them.

42. Notwithstanding anything contained in section 41, in the case of any dispute respecting the class of any tenant under the Rent Law for the time being in force, or the amount of rent payable by such tenant, the Settlement-officer shall decide the dispute, or, where the rent is open to alteration, fix the rent according to the principles laid down in the said Rent Law, and, subject to the provisions of section 151 of this Regulation, his order shall be final.

Part E.—Resumption.

Enquiry by Deputy Commissioner regarding land liable to resumption.

43. Whenever a Deputy Commissioner has reason to believe that any land within his jurisdiction is being held wholly or partially free of assessment and is liable to be assessed under section 28, he may institute an enquiry, and the person claiming the land shall be bound to prove his title to hold the same wholly or partially free of assessment, as the case may be.

Report to Chief Commissioner of result of enquiry.

44. The result of every enquiry instituted by a Deputy Commissioner under section 43 shall be reported to the Chief Commissioner for orders in the prescribed manner.

Order of Chief Commissioner on Deputy Commissioner's report.

45. (*1*) In any case reported to the Chief Commissioner under section 44, if the Chief Commissioner declares the land not liable to assessment his order shall be final except on proof of fraud or collusion on the part or on behalf of the person interested.

(*2*) If the Chief Commissioner declares the land liable to assessment, the Deputy Commissioner shall inform the person interested of the Chief Commissioner's decision, and shall proceed to assess the land in accordance with the rules made under section 29 and to settle it with the person in possession.

Suit in Civil Court to set aside Chief Commissioner's order directing resumption.

46. Any person whose lands are assessed by order of the Chief Commissioner passed under section 45 may, at any time within one year from the date of his being informed of the Chief Commissioner's order, institute a suit in the Civil Court to have the order set aside, failing which the order shall be final.

Part F.—Hoe-tax or house-tax.

Hoe-tax or house-tax.

47. (*1*) The Chief Commissioner may direct that in lieu of the revenue assessable on any land there shall be collected an annual tax on each male person who has completed the age of eighteen years taking part in the cultivation of the land at any time during the year of assessment, or on each family or house of persons taking part as aforesaid.

(*2*) The rates of the tax, the class of persons upon whom, and the localities and mode in which, it may be assessed, shall be determined by the Chief Commissioner.

CHAPTER IV.

REGISTRATION.

Part A.—The Preparation and Maintenance of Registers.

Registers to be kept.

48. (*1*) The Deputy Commissioner of every district shall prepare and keep the following registers :—

(*a*) a general register of revenue-paying estates;

(*b*) a general register of revenue-free estates; and

(*c*) such other registers as the Chief Commissioner may direct.

(*2*) The registers shall be written in the prescribed form and language, and shall be prepared, arranged, kept and maintained in the prescribed manner.

Existing registers.

49. Until registers are prepared for any tract under section 48, the Chief Commissioner may direct that any registers kept by or under the control of the Deputy Commissioner at the commencement of this Regulation shall be deemed to be registers prepared under that section.

Part B.—Registration.

Liability of persons succeeding to estates to give information of succession.

50. After the commencement of this Regulation—

(*a*) every proprietor or landholder succeeding to any estate, or share in an estate, whether by transfer or inheritance, and obtaining possession of the same;

(*b*) every joint proprietor or joint landholder of any estate assuming charge of the estate, or of any share therein on behalf of the other proprietors or landholders thereof;

(*c*) every person assuming charge of any estate of a proprietor or landholder, or of any share therein, as manager; and

(*d*) every mortgagee obtaining possession of any estate of a proprietor or landholder, or of any share therein;

shall, within six months from the date of taking possession or assumption of charge, apply to the Deputy Commissioner of the district on the general registers of which the estate is borne for registration of his name as such proprietor, landholder, manager or mortgagee, and of the nature and extent of the interest in respect of which the application is made.

Existing proprietor, &c., may apply for registry.

51. Every person who at the commencement of this Regulation is in the possession of an estate or of any share in an estate as proprietor or landholder, or as manager of the estate of a proprietor or landholder, or as mortgagee, may apply to the Deputy Commissioner of the district on the general register of which the estate is borne for registration of his name as such proprietor, landholder, manager or mortgagee, and of the nature and extent of the interest in respect of which the application is made.

The Assam Land and Revenue Regulation, 1886.

(*Chapter IV.—Registration.—Sections 52-60.*)

Procedure on application for registration.

52. (*1*) On receiving an application under section 50 or section 51, the Deputy Commissioner shall, if he considers there are sufficient grounds for proceeding with the application, publish a notice requiring all persons who object to the registration of the name of the applicant, or who dispute the nature or extent of the interest in respect of which registration is applied for, to give in a written statement of their objections, and to appear on a day to be specified in the notice, not being less than one month from the date thereof.

(*2*) If the application alleges that the applicant has acquired possession of the estate, or share in an estate, in respect of which he applies to be registered, by transfer from any person, a copy of the notice shall be served on the alleged transferor, or, if he is dead, upon his heirs.

Enquiry by Deputy Commissioner.

53. On the day fixed in the notice issued under section 52, or as soon thereafter as possible, the Deputy Commissioner shall consider any objections which may be advanced, and, after such further enquiry (if any) as appears necessary to ascertain the truth of the succession, assumption of charge or possession alleged in the application, shall, if it appears to him that the succession accompanied by possession has taken place or that charge has been assumed or that the applicant is in possession, as the case may be, make an order directing the registration.

Power to put one party in possession in cases of dispute.

54. If, in the course of an enquiry made under section 53, a dispute regarding the fact of possession arises, and the Deputy Commissioner is unable to satisfy himself as to who is in possession, he shall ascertain by summary enquiry who is the party best entitled to possession, and shall put him in possession, and make the necessary entry in the proper register accordingly.

Registration of tenures in permanently-settled estates.

55. After the commencement of this Regulation, any person who holds a taluqdári or other similar tenure which has been created since the time of the Permanent Settlement, and is held immediately from the proprietor of a permanently-settled estate, may apply to the Deputy Commissioner to have the tenure registered.

Procedure on application for registration under section 55.

56. (*1*) On receiving an application under section 55, the Deputy Commissioner shall serve a notice on the recorded proprietors of the estate in which the tenure is situated, and shall also publish a general notice requiring the proprietors or any persons interested, who object to the application, to file within thirty days from the date of the notice a written statement of their objections.

(*2*) If within the time specified no objection is made, the Deputy Commissioner shall register the tenure.

(*3*) If within the time specified an objection is made by any recorded proprietor, or by any person interested not being a proprietor, the Deputy Commissioner shall examine the person so objecting, and, if it appears that he has probable ground of objection, shall suspend proceedings and refer the parties to the Civil Court:

(*4*) Provided that no tenure shall be registered under this section unless the Deputy Commissioner is satisfied that it has been created in good faith and at a rent not less than the full amount of the revenue fairly payable in respect of the lands comprised in it.

Registration-fee.

57. On any registry under this chapter, fees may be levied from the person in whose favour the registration is made, at the prescribed rates.

Penalty for non-registration.

58. (*1*) If any person, being required by section 50 to apply for registration, voluntarily or negligently omits to do so within the time specified in that section, he shall be liable to a fine, to be imposed by the Deputy Commissioner, which may extend to five times the amount of fee which would be payable under section 57 for registration, and to such further daily fine as the Deputy Commissioner may think fit to impose, not exceeding one rupee for each day during which the person omits to apply for registration after a date to be fixed by the Deputy Commissioner in a notice requiring him to apply for registration; and

(*2*) A person required by section 50 to apply for registration shall not acquire, or be deemed to have acquired, as against the Government, any interest in land as proprietor, landholder, manager or mortgagee, or be entitled to prefer any claim against the Government in respect of such interest, as long as he omits to apply for registration, but shall be subject to all the liabilities of a proprietor, landholder, manager or mortgagee so far as regards the payment of revenue and all other obligations to the Government.

No person bound to pay rent to unregistered proprietor, &c.

59. (*1*) No person shall be bound to pay rent to any person claiming it as proprietor, landholder, manager or mortgagee in possession of an estate, unless the name of the claimant has been registered under this chapter.

(*2*) No person, being liable to pay rent to two or more such proprietors, landholders, managers or mortgagees, shall be bound to pay to any one such proprietor, landholder, manager or mortgagee more than the amount which bears the same proportion to the whole of the rent as the extent of the share in respect of which the proprietor, landholder, manager or mortgagee is registered bears to the entire estate.

Part C.—Miscellaneous.

Public entitled to inspect and to apply for extracts from registers.

60. Subject to the prescribed conditions and to payment of the prescribed fees, all registers kept under this chapter shall be open to public inspection; and, subject as aforesaid,

The Assam Land and Revenue Regulation, 1886.

(Chapter V.—Arrears and the Mode of recovering them.—Sections 61-68.)

the Deputy Commissioner shall supply an extract from any such register to any person who may apply for the same.

Power of Deputy Commissioner to pay recorded proprietors, &c., money due to them in accordance with their registered interests.

61. Whenever any sum of money is payable (otherwise than under the Land Acquisition Act, 1870) by the Deputy Commissioner to two or more proprietors, landholders, managers or mortgagees in possession of an estate, the Deputy Commissioner may pay to any one or more recorded proprietors, landholders, managers or mortgagees thereof, respectively, such portions of the said sum as may be proportionate to the extent of the interest in respect of which each such proprietor, landholder, manager or mortgagee is registered, and the receipt of each such proprietor, landholder, manager or mortgagee shall afford full indemnity to the Deputy Commissioner in respect of any sum so paid.

Saving clause.

62. Nothing contained in this chapter and nothing done in accordance therewith shall be deemed to—

(*a*) preclude any person from bringing a suit in the Civil Court for possession of, or for declaration of his right to, any immoveable property to which he may deem himself entitled; or

(*b*) render the entry of any land in any register under this chapter as revenue-free an admission on the part of Government of the right of the person in whose name the land may be entered, or an admission of the validity of the title under which the said land is held revenue-free.

CHAPTER V.

ARREARS AND THE MODE OF RECOVERING THEM.

Liability for Revenue, and default.

Liability for land-revenue, &c.

63. Land-revenue payable in respect of any estate shall be due jointly and severally from all persons who have been in possession of the estate or any part of it during any portion of the agricultural year in respect of which that revenue is payable.

Liability for house-tax of families of cultivators.

64. When a tax is imposed on a family or house in respect of the cultivation of any land, the amount due for any year of assessment from the family or house shall be due jointly and severally from all males of the family or house who, at any time during the year, being then above the age of eighteen years, took any part in the cultivation of that land.

Procedure when co-proprietor of permanently-settled estate desires to pay separately.

65. (*1*) When there are several recorded proprietors of a permanently-settled estate, any one of them, whether he is entitled to a share of the estate or to particular lands comprised therein, may, if he desires to pay his share or portion of the revenue separately, submit a written application to that effect to the Deputy Commissioner specifying his share of the estate or the particular lands therein to which he is entitled, and, when he claims particular lands, the portion of the revenue for which, as between him and his co-proprietors, he is liable.

(*2*) The Deputy Commissioner shall then publish a notice requiring all persons who object to the application to appear within six weeks from the date of the notice and give in a written statement of their objections.

(*3*) If within the period specified in the notice no objection is made by any recorded co-proprietor of the estate, the Deputy Commissioner shall open separate accounts for the applicant's share or lands and for the aggregate of the shares or lands of the other proprietors, and shall credit separately in those accounts all payments made by him and them respectively.

(*4*) If any recorded co-proprietor of the estate objects that the applicant has no right to the share or lands claimed by him, or that his interest in the estate is less or other than that claimed by him, or, if the application is in respect of particular lands, that the amount of revenue stated by the applicant to be payable on account of those lands is not the amount which is recognised among the co-proprietors as the revenue thereof, the Deputy Commissioner shall refer the parties to the Civil Court, and shall suspend proceedings until the objection is withdrawn or the question at issue is judicially determined.

(*5*) The opening of separate accounts under this section shall not affect the joint and several liability imposed by section 63 except in so far as by this Regulation expressly provided.

Revenue when due, and where and to whom payable.

66. Every sum payable under this Regulation, on account of land-revenue, shall fall due on such date, and shall be payable in such manner, in such instalments, at such place and to such person, as may be prescribed.

"Arrear" and "defaulter" defined.

67. Land-revenue not paid on the date when it falls due shall be deemed to be an arrear; and every person liable for it shall be deemed to be a defaulter.

Notice of Demand.

Notice of demand.

68. When an arrear has accrued, not being an arrear in respect of a permanently-settled estate, a notice of demand shall be issued by the prescribed officer calling on the defaulter to pay the amount within a time specified therein; and none of the processes for enforcing payment prescribed by this chapter shall be issued against him unless he fails to pay the amount within the time so specified.

The Assam Land and Revenue Regulation, 1886.

(*Chapter V.—Arrears and the Mode of recovering them.—Sections 69-74.*)

Sale of Moveables.

Attachment and sale of moveables.

69. (*1*) The Deputy Commissioner may for the recovery of an arrear order the attachment and sale of so much of a defaulter's moveable property as will, as nearly as may be, defray the arrear.

(*2*) Every such attachment and sale shall be conducted according to the law for the time being in force for the attachment and sale of moveable property under a decree of a Civil Court.

(*3*) Nothing in this section shall authorise the attachment and sale of necessary wearing-apparel, implements of husbandry, tools of artisans, materials of houses and other buildings belonging to and occupied by agriculturists, or of such cattle or seed-grain as may be necessary to enable the defaulter to earn his livelihood as an agriculturist.

Sale of defaulting Estate.

When estate may be sold.

70. When an arrear has accrued in respect of a permanently-settled estate or of an estate in which the settlement-holder has a permanent, heritable and transferable right of use and occupancy, the Deputy Commissioner may sell the estate by auction:

Provided that—

(*1*) an estate which is not permanently settled shall not be sold unless the Deputy Commissioner is of opinion that the process provided for in section 69 is not sufficient for the recovery of the arrear;

(*2*) if the arrear has accrued on a separate account opened under section 65, only the shares or lands comprised in that account shall in the first place be put up to sale; and if the highest bid does not cover the arrear, the Deputy Commissioner shall stop the sale and direct that the entire estate shall be put up for sale at a future date, to be specified by him; and the entire estate shall be put up accordingly and sold;

(*3*) no property shall be sold under this section—

(*a*) for any arrear which may have become due in respect thereof while it was under the management of the Court of Wards, or was so circumstanced that the Court of Wards might have exercised jurisdiction over it under the law for the time being in force; or

(*b*) for any arrear which may have become due while it was under attachment by order of a revenue-authority.

Estate to be sold free of incumbrances.

71. Property sold under section 70 shall be sold free of all incumbrances previously created thereon by any other person than the purchaser:

Provided that—

first, nothing in this section shall apply—

(*a*) in a permanently-settled estate—

(*1*) to tenures which have been held from the time of the Permanent Settlement; or

(*2*) to tenures held immediately of the proprietors which have been created since the Permanent Settlement, and which have been registered under Chapter IV;

(*b*) in any estate to tenures created *bonâ fide* and at a rent no less than the full amount of the revenue fairly payable in respect of the land:

secondly, nothing in this section shall entitle a purchaser to eject any tenant having a right of occupancy under the Rent Law for the time being in force, or to enhance the rent of any such tenant otherwise than in the manner prescribed by that law:

thirdly, nothing in this section shall apply when the purchaser is a recorded or unrecorded proprietor or settlement-holder of the estate.

Proclamation of sale.

72. (*1*) If the Deputy Commissioner proceeds to sell any property under section 70, he shall issue a proclamation in the prescribed manner specifying the property which will be sold, the time and place of sale, the revenue assessed on the property and any other particulars he may think necessary.

(*2*) A copy of every proclamation issued under this section shall be served on the defaulter, or, if he cannot be found, posted on the estate in manner prescribed.

(*3*) If the revenue of the estate exceeds five hundred rupees, the proclamation shall be published in the local official Gazette.

Proclamation to tenants of defaulter.

73. Whenever any property is notified for sale under section 72, the Deputy Commissioner may publish a proclamation forbidding the tenants of the defaulter to pay to the defaulter any rent which has fallen due since the arrear accrued, on pain of not being entitled to credit in their accounts with the purchaser for any sum so paid.

Sale by whom and when to be made.

74. (*1*) Every sale under this chapter shall be made either by the Deputy Commissioner in person, or by an officer specially empowered by the Chief Commissioner in this behalf.

(*2*) No such sale shall take place on a Sunday or other authorised holiday, or until after the expiration of at least thirty days from the date on which the proclamation of sale has been published under section 72.

The Assam Land and Revenue Regulation, 1886.

(*Chapter V.—Arrears and the Mode of recovering them.—Sections 75-85.*)

(*3*) The Deputy Commissioner may, from time to time, postpone the sale, and every postponement of sale of a permanently-settled estate shall be reported to the Commissioner or (where there is no Commissioner) to the Chief Commissioner.

When sale may be stayed.

75. If the defaulter pays the arrear of revenue in respect of which the property is to be sold at any time before the day fixed for the sale, the sale shall be stayed.

Right of co-proprietors to purchase share or land sold on separate account.

76. Where the arrear has accrued on a separate account opened under section 65, and a sale of the entire estate has been directed under section 70, proviso (*2*), any proprietor of the estate who is not comprised in the separate account may, within ten days from the time at which the direction is given, purchase the share or lands comprised in the separate account by paying the amount of the arrear, and the provisions of section 71 shall, notwithstanding the third proviso thereto, apply to such a purchase.

Deposit by purchaser.

77. The person declared to be the purchaser at an auction-sale under the foregoing sections shall be required to deposit immediately twenty-five per centum on the amount of his bid, and in default of such deposit the property shall forthwith be again put up and sold.

Payment of balance of purchase-money, and consequences of default.

78. (*1*) The full amount of purchase-money shall be paid by the purchaser before sunset of the fifteenth day from that on which the auction-sale took place, or, if that day is a Sunday or other authorised holiday, then on the next following office day.

(*2*) In default of payment within that period, the deposit, after defraying thereout the expenses of the sale, shall be forfeited to the Government, the property shall be re-sold, and the defaulting purchaser shall forfeit all claim to the property, or to any part of the sum for which it may be subsequently sold:

Provided that no re-sale under this section shall be made unless and until a fresh notice has been issued in the manner prescribed for the original sale.

(*3*) If the proceeds of the sale which is eventually made are less than the price bid by the defaulting purchaser, the difference shall be leviable from him under the provisions of this chapter as if it were an arrear.

Application to set aside sale.

79. At any time within sixty days from the date of the sale, application in writing may be made to the Commissioner, or (where there is no Commissioner) to the Chief Commissioner, to set aside the sale on the ground of some material irregularity or mistake in publishing or conducting it:

Provided that no sale shall be set aside on this ground, unless the applicant proves to the satisfaction of the Commissioner, or the Chief Commissioner (as the case may be), that he has sustained substantial injury by reason of the irregularity or mistake complained of.

Sales when final.

80. (*1*) A sale on which the purchase-money has been paid as directed in section 78, and against which no application under section 79 has been preferred, shall, subject to the provisions of sections 81 and 82, be final at noon of the sixtieth day from the day of sale, reckoning the said day of sale as the first of the said sixty days.

(*2*) A sale against which such an application has been preferred and has been dismissed by the Chief Commissioner or Commissioner shall, subject as aforesaid, be final from the date of the dismissal, if more than sixty days from the day of sale, or, if less, then at noon of the sixtieth day as above provided.

Annulment of sale on ground of hardship, &c.

81. The Chief Commissioner may at any time, within one year of a sale becoming final under section 80, set it aside on the ground of hardship or injustice.

Annulment of sale by Civil Court.

82. (*1*) A sale for arrears of revenue shall not be annulled by a Civil Court, except on the ground of its having been made contrary to the provisions of this Regulation, and on proof that the plaintiff has sustained substantial injury by reason of the neglect of those provisions.

(*2*) A suit to annul such a sale shall not be entertained upon any ground, unless that ground has been specified in an application made to the Commissioner or Chief Commissioner under section 79, or unless it is instituted within one year from the date of the sale becoming final under section 80.

(*3*) No person shall be entitled to contest the legality of a sale after having received any portion of the purchase-money.

Saving of right to sue for damages.

83. Nothing in the foregoing sections shall be construed to debar any person, considering himself wronged by any act or omission connected with a sale under this Regulation, from his remedy in a suit for damages against the person by whose act or omission he considers himself to have been wronged.

Re-payment of purchase-money when sale is set aside.

84. Whenever the sale of any estate is set aside, the purchaser shall be entitled to receive back from the Government his purchase-money, except the surplus thereof (if any) paid away under the last clause of section 87, with or without interest, at such rate, not exceeding six per centum per annum, as the Chief Commissioner thinks fit.

On sale becoming final, purchaser to be put in possession.

85. (*1*) After a sale has become final, the Deputy Commissioner shall put the purchaser into possession of the property sold, and shall grant him a certificate to the effect that he has purchased the property to which the certificate refers.

(*2*) The certificate shall bear the date on which the sale became final under section 80, and the

The Assam Land and Revenue Regulation, 1886.

(*Chapter V.—Arrears and the Mode of recovering them.—Sections 86-94.*)

title to the property sold shall vest in the purchaser from the date of the certificate, and not before.

Bar of suit against certified purchaser.

86. The name of the purchaser to be entered in the certificate shall be that of the person declared at the time of sale to be the actual purchaser, and any suit brought in a Civil Court against the certified purchaser on the ground that the purchase was made on behalf of another person not the certified purchaser, though by agreement the name of the certified purchaser was used, shall be dismissed with costs.

Application of proceeds of sale.

87. When a sale has become final under section 80, the proceeds of the sale shall be applied—

first, to defraying the expenses of the sale;

secondly, to the payment of the arrear due;

thirdly, to the payment of any other arrear due by the same defaulter;

and the surplus, if any, shall be paid to the person whose property has been sold, and shall not, except under an order of a Civil Court, be payable to any creditor of that person.

Liability of purchaser for revenue.

88. The person named in the certificate of title as purchaser shall be liable for all instalments of land-revenue becoming due in respect of the property purchased subsequently to the accrual of the arrear for the recovery of which the property was sold.

Right of pre-emption.

89. When an estate held by settlement-holders situate in any local area to which the Chief Commissioner may, by notification, apply this section, is sold under section 70, any recorded settlement-holder of the estate, not being himself in arrear with regard to the revenue which, as between him and the other settlement-holders, is payable by him, may, if the lot has been knocked down to a stranger, claim to take the property at the sum last bid:

Provided that the claim is made on the day of sale, and before the officer conducting the sale has left the office for the day, and that the claimant fulfils all the other conditions of the sale.

Annulment of Settlement.

Annulment of settlement.

90. (*1*) Where the estate in respect of which the arrear has accrued is not a permanently-settled estate, and is situate in any local area to which the Chief Commissioner may by notification apply this section, if the process provided for in section 69 is not sufficient for the recovery of the arrear, the Deputy Commissioner may, by proclamation published in the prescribed manner, annul the existing settlement of the estate and relinquish the claim of the Government to the arrear:

Provided that—

(*a*) if the arrear is in respect of an estate in which the settlement-holder has a permanent, heritable and transferable right of use and occupancy, the Deputy Commissioner shall not, unless the Chief Commissioner otherwise, by rule, directs, annul the settlement without the sanction of the Chief Commissioner;

(*b*) this section shall not apply to the recovery of any arrear which may have accrued on an estate—

(*1*) while it was under the management of the Court of Wards or was so circumstanced that the Court of Wards might have exercised jurisdiction over it under the law for the time being in force; or

(*2*) while it was under attachment by order of a revenue-authority.

(*2*) Upon the publication of a proclamation under this section, all incumbrances, other than the tenures mentioned in section 71, proviso *first*, clause (*b*), affecting the estate, or any portion thereof, shall become void, and the Deputy Commissioner may enter upon and manage the estate and receive all rents and profits accruing therefrom, or may dispose of the estate in accordance with the rules issued by the Chief Commissioner under section 12.

Sale of Immoveable Property other than the defaulting Estate.

Power to proceed against defaulter's other immoveable property.

91. (*1*) If an arrear cannot be recovered by any of the foregoing processes, and the defaulter is in possession of any immoveable property, other than the estate in respect of which the arrear has accrued, the Deputy Commissioner may proceed against any of that other property situated within his district according to the law for the time being in force for the attachment and sale of immoveable property under the decree of a Civil Court.

(*2*) If there is no such other property in his district, the Deputy Commissioner may make under his hand a certificate, in the prescribed form, of the amount of the arrear remaining unpaid, and may forward the same to the Deputy Commissioner of any other district in which this Regulation is in force, and within the limits of which the defaulter is possessed of any such property; and that Deputy Commissioner shall thereupon proceed to realise the arrear as if it were an arrear accruing in his own district.

Supplemental.

Recovery of costs.

92. The costs of serving any notice, proclamation or other process under this chapter shall be recoverable as part of the arrear in respect of which such process was issued.

Recovery of existing arrears.

93. Arrears of land-revenue due at the commencement of this Regulation shall be recoverable as nearly as may be according to the provisions of this chapter.

Recovery of other money.

94. The provisions of this chapter shall, so far as may be, apply to the recovery of any sum of money realisable under any enactment for the time being in force as if it were an arrear of land-revenue.

The Assam Land and Revenue Regulation, 1886.

(Chapter VI.—Partition and Union of Revenue-paying Estates.—Sections 95-104.)

95. The Chief Commissioner may, from time to time, make rules, not inconsistent with this Regulation, to provide for the proper performance of all things to be done, and for the regulation of all proceedings to be taken, under this chapter.

Power of Chief Commissioner to make rules.

CHAPTER VI.

PARTITION AND UNION OF REVENUE-PAYING ESTATES.

96. Partition is either perfect or imperfect. "Perfect partition" means the division of a revenue-paying estate into two or more such estates, each separately liable for the revenue assessed thereon. "Imperfect partition" means the division of a revenue-paying estate into two or more portions jointly liable for the revenue assessed on the entire estate.

"Perfect partition" and "imperfect partition" defined.

97. (*1*) Every recorded proprietor of a permanently-settled estate, and every recorded landholder of a temporarily-settled estate, may, if he is in actual possession of the interest in respect of which he desires partition, claim perfect or imperfect partition of the estate:

Persons entitled to partition.

Provided that—

(*a*) no person shall be entitled to apply for perfect partition if the result of such partition would be to form a separate estate, liable for an annual amount of revenue less than five rupees;

(*b*) no person shall be entitled to apply for imperfect partition of an estate unless with the consent of recorded co-sharers holding in the aggregate more than one-half of the estate;

(*c*) a person may claim partition only in so far as the partition can be effected in accordance with the provisions of this chapter.

(*2*) When two or more proprietors or landholders would be entitled under sub-section (*1*) to partition in respect of their respective interests in the estate, they may jointly claim partition in respect of the aggregate of their interests.

98. Every application for perfect partition shall be in writing, shall be presented to the Deputy Commissioner, and shall specify the area of the estate, the applicant's interest therein and the names of the other proprietors or landholders.

Application for perfect partition.

99. (*1*) The Deputy Commissioner shall, if the application is in order and not open to objection on the face of it, publish a proclamation at his office, and at some conspicuous place on the estate to which the application relates; and shall serve a notice on all such of the recorded proprietors or landholders of the estate as have not joined in the application, requiring any of them in possession who may object to the partition to appear before him and state their objections, on a day to be specified in the proclamation and notice, not being less than thirty or more than sixty days from the date on which the proclamation is issued.

Notification of application.

(*2*) Where, from any cause, notice cannot be personally served on any proprietor or landholder, the proclamation shall be deemed sufficient notice under this section.

100. (*1*) If an objection preferred as required under section 99 raises any question of title which has not been already determined by a Court of competent jurisdiction, the Deputy Commissioner shall stay his proceedings for such time as, in his opinion, is sufficient to admit of a suit being instituted in the Civil Court to try the objection.

Objection on question of title.

(*2*) A Deputy Commissioner staying his proceedings under this section shall make an order requiring the objector, or, if for any reason he deems it more equitable, the applicant, to institute such a suit within the time fixed, and, in the event of such a suit not being instituted within that time, may, in his discretion, disallow the objection, or dismiss the application, as the case may be.

(*3*) On a suit being instituted to try any objection under this section, the Deputy Commissioner shall, with reference to the objection, be guided by the orders passed by the Civil Court in the suit.

101. If any objection, other than an objection of the nature referred to in section 100, is preferred as aforesaid to the partition, the Deputy Commissioner shall dispose of it himself; unless for any reason he thinks fit to require that it be submitted to a Civil Court for adjudication, in which event the provisions of section 100 shall apply to the objection.

Other objections how dealt with.

102. When the period specified under section 99 has expired, and the objections (if any) made have been disposed of by the Deputy Commissioner or by the Civil Court, as the case may be, the Deputy Commissioner shall, if no such objection has been allowed, proceed to make the partition:

Proceedings of Deputy Commissioner after objections have been disposed of.

Provided that the Deputy Commissioner may, in his discretion, in order to admit of the institution of an appeal from any decision regarding an objection, or for any other reason he deems sufficient, further postpone his proceedings.

103. The Deputy Commissioner may give the parties the option of making the partition themselves, or of appointing arbitrators for the purpose; or he may make the partition himself.

Mode of partition.

104. In making partitions the Deputy Commissioner, and any person appointed by him, shall have the same powers for entry on the land under partition, for making out the boundaries, surveying and other purposes, as have been conferred on Survey-officers by or under this Regulation.

Power to enter on land for purposes of partition.

The Assam Land and Revenue Regulation, 1886.

(*Chapter VI.—Partition and Union of Revenue-paying Estates.—Sections 105-117.*)

Partition of lands held only in severalty.

105. Where there are no lands held in common, the lands held in severalty by the applicant for partition shall be declared a separate estate, and shall be separately assessed to the Government revenue.

Partition of lands some of which are held in common.

106. (*1*) Where some of the lands are held in common, the Deputy Commissioner shall allot to the applicant for partition his share of those lands in accordance with village-custom, if any such exists. If no such custom exists, the Deputy Commissioner shall make such division as may secure to the applicant his fair portion of the common lands.

(*2*) The portion of the common lands falling by the partition to the share of the applicant shall be added to the land held by him in severalty, and the aggregate thus formed shall be declared a separate estate, and shall be separately assessed to the Government revenue.

Partition where all lands held in common.

107. Where all the lands are held in common, the Deputy Commissioner shall make such a partition as may secure to the applicant his fair share of the estate, and the land allotted to him shall be declared a separate estate, and shall be separately assessed to the Government revenue.

Transfers to be effectuated in making partition.

108. In making a partition under section 105 or section 106, the Deputy Commissioner shall give effect to any transfer of lands held in severalty, forming part of the estate, agreed to by the parties and made before the declaration of the partition.

Estates to be compact.

109. In all cases each estate shall be made as compact as possible:

Provided that, except with the sanction of the Commissioner, or when there is no Commissioner, with the sanction of the Chief Commissioner, no partition shall be disallowed solely on the ground of incompactness.

Rule when building of one sharer is included in estate assigned to another.

110. (*1*) If, in making a partition, it is necessary to include in the estate assigned to one sharer the land occupied by a dwelling-house or other building in the possession of another co-sharer, that other co-sharer shall be allowed to retain it, with any buildings thereon, on condition of his paying a reasonable ground-rent for it to the sharer into whose portion it may fall.

(*2*) The limits of the land, and the rent to be paid for it, shall be fixed by the Deputy Commissioner.

Rule as to tanks, wells, water-courses and embankments.

111. (*1*) Tanks, wells, water-courses and embankments shall be considered as attached to the land for the benefit of which they were originally made.

(*2*) Where, from the extent, situation or construction of any such work, it is found necessary that it should continue the joint property of the proprietors or landholders of two or more of the estates into which the estate is divided, the Deputy Commissioner shall determine the extent to which the proprietors or landholders of each estate may make use of the work, and the proportion of the charges for repairs to be borne by them respectively, and the manner in which the profits, if any, derived from the work, are to be divided.

Rule as to places of worship and burial-grounds.

112. (*1*) Places of worship and burial-grounds, held in common previous to the partition of an estate, shall continue to be so held, unless the parties otherwise agree among themselves.

(*2*) In such cases they shall state in writing the agreement into which they have entered, and their statement shall be filed with the record.

Determination of revenue payable by each portion of divided estate.

113. (*1*) The amount of revenue to be paid by each portion of the divided estate shall be determined by the Deputy Commissioner:

Provided that the aggregate revenue of the new estates shall not exceed the revenue assessed on the estate immediately before partition.

(*2*) The proprietors or landholders of each of the new estates shall be jointly and severally liable for the portion of the revenue assessed on their estate, whether new acceptances are taken from them or not.

Costs.

114. (*1*) The Chief Commissioner shall make rules for determining the costs of partitions under this Act, the mode in which those costs are to be apportioned, and the parties by whom and the stage of the proceedings at which they are to be paid:

Provided that the cost of surveying an estate, when a survey is necessary for the purpose of partition, shall be paid, rateably, by all the proprietors or landholders of the estate according to their interests therein.

(*2*) If the costs to be paid by the applicant for partition are not paid within a time to be fixed by the Deputy Commissioner subject to the rules made under this section, the case may be struck off the file.

Power to stay partition.

115. If at any stage of the proceedings there appears to be any reason for stopping the partition, the Deputy Commissioner may, of his own motion, stay the partition and order the proceedings to be quashed.

Proclamation of partition.

116. On completion of a partition the Deputy Commissioner shall publish a proclamation of the fact at his office and at some conspicuous place on each of the new estates or in the estate of which they originally formed part;

and the partition shall take effect from the beginning of the agricultural year next after the date of the proclamation.

Appeal from decision of Deputy Commissioner.

117. An appeal against the decision of the Deputy Commissioner making a partition shall lie to the Commissioner of the Division, or, where there is no Commissioner, to the Chief Commissioner, within one year from the date on which the partition takes effect.

The Assam Land and Revenue Regulation, 1886.

(Chapter VII.—Powers of Officers.—Sections 118-128.)

Power to order new allotment of revenue on proof of fraud or error in first distribution.

118. Where the revenue is fraudulently or erroneously distributed at the time of the partition, the Chief Commissioner may, within twelve years from the time of discovery of the fraud or error, order a new allotment of the revenue upon the several estates into which the estate has been divided, on an estimate of the assets of each estate at the time of the partition, to be made conformably to the best evidence and information procurable respecting the same.

Making of imperfect partition.

119. Imperfect partition shall be carried out according to the provisions of the preceding sections, so far as they are applicable.

Persons entitled to union.

120. If a recorded proprietor or landholder is in possession of two or more revenue-paying estates, he may, subject to the rules framed under section 121, claim to have those estates united, and to hold them as a single estate.

Power to make rules.

121. The Chief Commissioner may make rules, not being inconsistent with this Regulation, as to the procedure and principles to be observed in dealing with applications for, and in carrying out, the partition and union of estates, and in assessing the land-revenue on estates divided.

CHAPTER VII.

POWERS OF OFFICERS.

Part A.—Revenue-officers.

Chief Commissioner.

122. The Chief Commissioner shall, subject to the control of the Governor General in Council, be the chief controlling authority.

Ex officio revenue-officers.

123. Every Commissioner of a Division, Deputy Commissioner, Assistant Commissioner and Extra Assistant Commissioner shall be a revenue-officer for the purposes of this Regulation.

Appointment of other revenue-officers.

124. Subject to the control of the Governor General in Council, the Chief Commissioner may, for the purposes of this Regulation,—

(*a*) appoint to each district, in addition to the officers mentioned in section 123, as many other revenue-officers as he thinks fit; and

(*b*) suspend or remove any officer appointed under this section.

Sub-divisional-officer

125. (*1*) The Chief Commissioner may, for the purposes of this Regulation,—

(*a*) divide any district into sub-divisions, or make any portion of a district a sub-division, and may alter the limits of a sub-division; and

(*b*) place any Assistant Commissioner or Extra Assistant Commissioner in charge of one or more sub-divisions of a district, and at any time remove him therefrom.

(*2*) An Assistant Commissioner or Extra Assistant Commissioner in charge of a sub-division shall be called the Sub-divisional Officer.

Powers of Sub-divisional Officers.

126. (*1*) A Sub-divisional Officer shall, in addition to any other powers conferred on him by or under this Regulation, have the following powers of a Deputy Commissioner, namely:—

(*a*) power to dispose of cases of gain by alluvion or by dereliction of a river, and loss by diluvion under section 34;

(*b*) power to enquire into and report on revenue-free holdings, and to assess revenue on resumed lands, under Chapter III, Part E;

(*c*) the powers conferred by sections 50 to 58 (both inclusive) in respect of registration;

(*d*) power to attach and sell moveable property belonging to defaulters under Chapter V; and

(*e*) subject to the confirmation of the Deputy Commissioner, power to receive applications and do all that is necessary for effecting partition and union of estates under Chapter VI.

(*2*) The Chief Commissioner may confer on any Sub-divisional Officer all or any of the other powers of a Deputy Commissioner under this Regulation.

Power to invest Assistant Commissioners, &c., not in charge of sub-divisions, with special powers.

127. The Chief Commissioner may confer upon Assistant Commissioners and Extra Assistant Commissioners not in charge of sub-divisions of districts all or any of the powers conferred by or under this Regulation on Sub-divisional Officers in such cases or classes of cases as the Deputy Commissioner of the district may, from time to time, refer to them for disposal.

Subordination of revenue-officers.

128. (*1*) All revenue-officers in a district shall be subordinate to the Deputy Commissioner, and shall exercise all powers conferred on them by or under this Regulation subject to his control.

(*2*) Subject to the general control of the Deputy Commissioner, all revenue-officers, other than the Sub-divisional Officer, in a sub-division of a district shall, unless the Chief Commissioner otherwise directs, be subordinate to the Sub-divisional Officer, and shall exercise all powers conferred on them by or under this Regulation subject to his control.

(*3*) Subject to the general control of the Chief Commissioner, all revenue-officers in a district which is included in a Commissioner's division

The Assam Land and Revenue Regulation, 1886.

(Chapter VII.—Powers of Officers.—Sections 129-138.)

shall be subordinate to the Commissioner, and shall exercise all powers conferred on them by or under this Regulation subject to his control.

Power to distribute work.

129. (*1*) Subject to any rules which the Chief Commissioner may make in this behalf, a Deputy Commissioner or Sub-divisional Officer may refer any case to any revenue-officer subordinate to him for investigation and report, or, if that officer has power to dispose of the case, for disposal.

(*2*) Subject as aforesaid, a Deputy Commissioner may direct that any revenue-officer subordinate to him shall, without such reference, deal with any case or class of cases arising within any specified area, and either investigate and report on the case or class of cases, or, if he has power, dispose of it himself.

(*3*) A subordinate revenue-officer shall submit his report on any case referred to him under this section for report to the officer referring it, or otherwise as may be directed in the order of reference; and the officer receiving the report may, if he has power to dispose of the case, dispose of the same, or may return it for further investigation to the officer submitting the report, or may hold the investigation himself.

Power of superior revenue authorities to withdraw and transfer cases.

130. The Chief Commissioner or a Commissioner, Deputy Commissioner or Sub-divisional Officer may withdraw any case pending before any revenue-officer subordinate to him, and either dispose of it himself, or refer it for disposal to any other revenue-officer subordinate to him and having power to dispose of the same.

Powers of officers transferred to another district.

131. Whenever any revenue-officer who has been invested with any powers under this Regulation in any district or sub-division is transferred to another district or sub-division, he shall, unless the Chief Commissioner otherwise directs, be held to be invested with the same powers in the district or sub-division to which he is so transferred.

Provision for discharge of duties of Deputy Commissioner dying or being disabled.

132. When a Deputy Commissioner dies, or is disabled from performing his duties, such officer as the Chief Commissioner may by rule direct shall take executive charge of his district, and shall be deemed to be a Deputy Commissioner under this Regulation, until a successor to the Deputy Commissioner so dying or disabled is appointed, and that successor takes charge of his office, or until the person so disabled resumes charge of his office.

Part B.—Settlement and Survey Officers.

Appointment of Settlement-officers.

133. (*1*) The Chief Commissioner may appoint a Settlement-officer to be in charge of the settlement of any local area or class of estates, and as many Assistant Settlement-officers as he thinks fit; and all Assistant Settlement-officers so appointed shall be subordinate to the Settlement-officer.

(*2*) The Chief Commissioner may suspend or remove any officer appointed under this section.

Appointment of Survey-officers.

134. (*1*) The Chief Commissioner may appoint a Survey-officer, to be in charge of the survey of any local area or class of estates, and as many Assistant Survey-officers as he thinks fit; and all Assistant Survey-officers so appointed shall be subordinate to the Survey-officer.

(*2*) The Chief Commissioner may suspend or remove any officer appointed under this section.

Powers of Settlement-officers.

135. A Settlement-officer shall, in addition to any other powers conferred on him by or under this Regulation, have in the local area or class of estates under settlement—

(*a*) all the powers conferred by Chapter III, Part E, on a Deputy Commissioner; and

(*b*) when a survey does not form part of the settlement, all the powers conferred by Chapter III, Part B, on a Survey-officer.

Powers of Assistant Settlement-officers and Assistant Survey-officers.

136. An Assistant Settlement-officer and Assistant Survey-officer shall have all the powers conferred by this Regulation on a Settlement-officer and Survey-officer respectively, subject to such restrictions as the Settlement-officer or Survey-officer may, from time to time, impose:

Provided that no Assistant Settlement-officer shall, unless specially empowered by the Chief Commissioner, have power—

(*a*) to frame proposals for assessment under section 30;

(*b*) to exclude persons under sections 35 and 36 for refusal to accept settlement; or

(*c*) to assess land which the Chief Commissioner has under section 45, sub-section (*2*), declared liable to assessment.

Investing of Settlement-officers with special powers.

137. The Chief Commissioner may invest any Settlement-officer, Survey-officer, Assistant Settlement-officer or Assistant Survey-officer with all or any of the powers of a Deputy Commissioner under this Regulation, within such limits, and with such restrictions, and for such period, as he thinks fit.

Exercise of powers of a Settlement-officer or Survey-officer by other officers.

138. (*1*) At any time during the currency of a settlement the Chief Commissioner may invest any officer with all or any of the powers of a Settlement-officer or Survey-officer under this Regulation, within such limits, and with such restrictions, and for such period, as he thinks fit.

(*2*) If no Settlement-officer or Survey-officer is appointed, and no officer is invested with the powers of a Settlement-officer or Survey-officer under sub-section (*1*), the Deputy Commissioner and Sub-divisional Officer (if any) shall have all the powers conferred by this Regulation on a Settlement-officer or Survey-officer, as the case may be.

The Assam Land and Revenue Regulation, 1886.

(Chapter VIII.—Procedure.—Sections 139-147.)

Part C.—Mode of conferring and withdrawing Powers.

Conferring and withdrawing of powers.

139. (*1*) In conferring powers under this Regulation the Chief Commissioner may, subject to such rules as the Governor General in Council may make in this behalf, empower persons by name or classes of officials generally by their official titles, and may vary or cancel any order conferring such powers.

(*2*) The Chief Commissioner may withdraw from any officer the powers conferred on him by this Regulation.

CHAPTER VIII.

PROCEDURE.

Place for holding Court.

140. Subject to the orders of the Chief Commissioner—

(*a*) a Commissioner of a Division may hold his Court at any place within his division;

(*b*) a Deputy Commissioner, an Assistant Commissioner or Extra Assistant Commissioner (whether in charge or not of a sub-division of a district, a Settlement-officer, an Assistant Settlement-officer, a Survey-officer, and an Assistant Survey-officer, may hold his Court at any place within the limits of the district or sub-division to which he is appointed.

Power to summon persons to give evidence, &c.

141. (*1*) The Chief Commissioner and any officer mentioned in section 140 may summon any person whose attendance he considers necessary for the purposes of any investigation or other business before him conducted under this Regulation.

(*2*) All persons so summoned shall be bound to attend either in person or by authorised agent as such officer may direct;

and to state the truth upon any subject respecting which they are examined;

and to produce such documents and other things as may be required.

Power to fine person summoned for non-attendance.

142. If any person fails to comply within the time fixed by a notice served on him with any requisition made upon him under section 141, the officer making the requisition may impose upon him such daily fine as he thinks fit, not exceeding fifty rupees, until the requisition is complied with:

Provided that whenever the amount levied under an order under this section passed by an officer other than Commissioner or the Chief Commissioner exceeds five hundred rupees, the Deputy Commissioner shall report the case to the Commissioner, or, if there is no Commissioner, to the Chief Commissioner, and no further levy in respect of the fine shall be made otherwise than by authority of the Commissioner or Chief Commissioner, as the case may be.

Power to refer disputes to arbitration.

143. (*1*) The Chief Commissioner, a Commissioner of a Division, a Deputy Commissioner, a Sub-divisional Officer, a Settlement-officer or an Assistant Settlement-officer, a Survey-officer or an Assistant Survey-officer, may, with the consent of the parties, refer any dispute before him to arbitration.

(*2*) In all cases referred to arbitration the procedure laid down in the Code of Civil Procedure in force for the time being shall be followed so far as applicable, and the officer referring the case shall discharge the functions of the Civil Court. XIV of 1882.

Recovery of fines and costs.

144. All fees, rents, fines, costs and other money payable under this Regulation, or under rules made by the Chief Commissioner under this Regulation, shall be recoverable as an arrear of land-revenue.

Proceedings against defaulting revenue-officers.

145. If a Deputy Commissioner has reason to believe that a revenue-officer subordinate to him who has collected any sum due under this Regulation has absconded, or is about to abscond, without accounting for such sum, he may issue a warrant for the apprehension of the officer, and proceed against him, or cause proceedings to be instituted against him, under Chapter V, as if he were a defaulter in the amount so collected.

Proceedings against sureties of defaulters or revenue-officers.

146. Any person who has become liable for any amount as surety for a defaulter or revenue-officer may be proceeded against in the manner prescribed in Chapter V as if he were a defaulter in such amount.

Officers to whom appeals lie.

147. Appeals shall lie under this Regulation as follows:—

(*a*) to the Chief Commissioner, from any original or appellate order passed by a Commissioner;

(*b*) to the Chief Commissioner, from any order, original or appellate, passed by a Deputy Commissioner of a district not included in any division of a Commissioner or by a Settlement-officer in any such district;

(*c*) to the Commissioner, from orders, original or appellate, passed by a Deputy Commissioner, Settlement-officer or Survey-officer;

(*d*) to the Deputy Commissioner, from orders passed by a Sub-divisional Officer, an Assistant Commissioner or Extra Assistant Commissioner; and from orders, original or appellate, passed by a Survey-officer in a district not included in any division of a Commissioner;

(*e*) to a Settlement-officer, from orders passed by an Assistant Settlement-officer;

(*f*) to a Survey-officer, from orders passed by an Assistant Survey-officer:

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(Chapter VIII.—Procedure.— Chapter IX.—Miscellaneous.—Sections 148-154.)

Provided that no appeal shall lie against the following orders:—

(*g*) orders of an Assistant Settlement-officer or Assistant Survey-officer under sections 21 and 22;

(*h*) orders of a Survey-officer or Settlement-officer—

(*1*) under sections 21, 22 and 24;

(2) apportioning the expenses of erecting and repairing boundary-marks in accordance with rules made under section 27;

(*i*) orders of a Survey-officer, Settlement-officer or Deputy Commissioner, original or appellate, imposing or confirming a fine not exceeding fifty rupees;

(*j*) orders of a Commissioner imposing a fine not exceeding one hundred rupees;

(*k*) any decision given in accordance with an award of arbitrators appointed under section 143, except in the case of fraud or collusion;

(*l*) orders under section 148, admitting an appeal after the period of limitation has expired;

(*m*) orders expressly declared by this Regulation to be final subject to the provisions of section 151.

Limitation of appeal.

148. (*1*) Unless otherwise specially provided in this Regulation, or in rules issued under this Regulation,—

(*a*) no appeal under section 147, clauses (*d*), (*e*) and (*f*), shall lie after the expiration of thirty days from the date of the order appealed against;

(*b*) no appeal under the same section, clause (*c*), shall lie after the expiration of six weeks from the date of the order appealed against;

(*c*) no appeal under the same section, clauses (*a*) and (*b*), shall lie after the expiration of two months from the date of the order appealed against.

(*2*) In computing the period prescribed for an appeal by this section, the day on which the order appealed against was passed, and the time requisite for obtaining a copy of such order, shall be excluded.

(*3*) An appeal may be admitted after the period of limitation prescribed therefor by this section when the appellant satisfies the officer to whom he appeals that he had sufficient cause for not presenting the appeal within that period.

Procedure of Appellate Court on appeal.

149. The officer to whom the appeal lies may reject the appeal without hearing the respondent (if any); if he admits the appeal, he may reverse, modify or confirm the order appealed against, or he may direct such further investigation to be made or such additional evidence to be taken as he may think necessary, or he may himself take such additional evidence.

Suspension of order appealed against.

150. In any case in which an appeal is admitted the Appellate Court may, if it thinks fit, pending the result of the appeal, direct the order appealed against to be suspended.

Power to call for proceedings of subordinate officers.

151. The Chief Commissioner, a Commissioner, a Deputy Commissioner, a Settlement-officer and a Survey-officer may call for the proceedings held by any officer subordinate to him, and pass such orders thereon as he thinks fit.

Power to make rules.

152. The Chief Commissioner may make rules consistent with this Regulation to regulate the procedure of officers in the discharge of any duty imposed on them by or under this Regulation, and may by such rules confer upon any officer any power exercised by a Civil Court in the trial of suits.

CHAPTER IX.

MISCELLANEOUS.

Proceedings under this Regulation unaffected by mistake, misdescription or irregularity.

153. (*1*) No proceedings under this Regulation shall be affected by reason of any mistake in the name of any person thereby rendered liable to pay any sum of money, or in the description of any estate in respect of which he is rendered liable to pay, or by reason of any other informality, provided that the provisions of this Regulation, and of the rules passed under this Regulation, have been substantially complied with.

(*2*) No proceedings under this Regulation shall be affected by reason of any irregularity or omission in the publication or service of any notice or proclamation thereunder, unless it is proved that some material injury was caused by such irregularity or omission.

Matters exempted from cognizance of Civil Court.

154. (*1*) Except when otherwise expressly provided in this Regulation, or in rules issued under this Regulation, no Civil Court shall exercise jurisdiction in any of the following matters:—

(*a*) questions as to the validity or effect of any settlement, or as to whether the conditions of any settlement are still in force;

(*b*) question as to the amount of revenue, tax, cess or rate to be assessed; and the mode of principle of assessment;

(*c*) the formation of the record-of-rights, or the preparation, signing or alteration of any document contained therein;

(*d*) claims of persons to perfect partition;

(*e*) claims of persons to imperfect partition, except in cases in which a perfect partition could not be claimed from, and has been refused by, the revenue-authorities on the ground that the result of such partition would be to form a separate estate liable for an annual amount of revenue less than five rupees;

(*f*) the distribution of the land or allotment of the revenue on partition;

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(Chapter IX.—Miscellaneous.—Sections 155-159.)

(*g*) claims connected with, or arising out of, the collection of land-revenue, or any process for the recovery of an arrear of land-revenue or of any sum which is by this Regulation, or by any other enactment for the time being in force, realisable as an arrear of land-revenue;

(*h*) claims to occupy or resort to lands under sections 13 and 14, and disputes as to the use and enjoyment of such lands between persons permitted to occupy or resort to the same;

(*i*) claims to have an allotment made under section 13 or section 14, and objections to the making of such allotment;

(*j*) claims to a remission or refund of any revenue, cess, tax, rate, fee or fine payable or paid under this Regulation or leviable under any enactment for the time being in force as an arrear of land-revenue;

(*k*) claims to set aside a decision passed in accordance with an award of arbitrators;

(*l*) claims to any office connected with the revenue-administration or to any emolument appertaining to such office, or in respect of any injury caused by exclusion, suspension or removal therefrom; and

(*m*) any matter respecting which an order expressly declared by this Regulation to be final, subject to the provisions of section 151, has been passed.

(*2*) In all the above cases jurisdiction shall rest with the revenue-authorities only.

(*3*) Notwithstanding anything in section 265 or section 396 of the Code of Civil Procedure, a Civil Court may, in the case of a claim for an imperfect partition with respect to which its jurisdiction is not barred by this section, exercise the same powers in making the partition of a revenue-paying estate as it is competent to exercise in making the partition of a revenue-free estate.

XIV of 1882.

(*4*) When a Civil Court has made an imperfect partition of a revenue-paying estate, the amount of revenue for which each portion of the divided estate is, as between that portion and the other portions, to be liable shall be determined by the Deputy Commissioner in the same manner as if the partition had been carried out by himself under Chapter VI of this Regulation.

Additional power to make rules.

155. The Chief Commissioner may, in addition to the other matters for which he is empowered by this Regulation to make rules, make rules, consistent with this Regulation, relating to the following matters:—

(*a*) the person by whom, and the time, place and manner at or in which, anything is to be done for the doing of which provision is made in this Regulation or the rules made thereunder;

(*b*) the mode in which notices, proclamations, summonses, warrants and other processes issued under this Regulation shall be issued, published and served, and the fees to be charged for the issue, publication and service of such processes;

(*c*) the costs of all proceedings under this Regulation;

(*d*) the manner in which representatives shall be appointed to act in matters relative to this Regulation on behalf of any body of settlement-holders or persons entitled to, or with whom it may be desirable to make, a settlement;

(*e*) the granting of licenses to prepare or collect, or the farming of the right of preparing or collecting, rubber, lac and other forest-produce upon land over which no person has the rights of a proprietor, landholder or settlement-holder;

(*f*) the granting of licenses, or the farming of the right, to work mines, stone and lime-quarries, salt-wells and oil-wells, to fish in fisheries proclaimed under section 16, and to carry on gold-washing operations;

(*g*) the payments in consideration of which, and the conditions on which, such licenses or farms may be granted; and

(*h*) generally to carry out the provisions of this Regulation.

Penalty for breach of rules.

156. The Chief Commissioner may, in making any rule under this Regulation, attach to the breach of it, in addition to any other consequence which would ensue from such breach, a penalty which may extend to two hundred rupees, or, when such breach is a continuing breach, to fifty rupees for each day during which such breach continues.

Making and publication of rules.

157. (*1*) The Chief Commissioner shall, before making any rules under this Regulation, publish in such manner as may, in his opinion, be sufficient for giving information to persons interested, a draft of the proposed rules, with a notice specifying a date at or after which the draft will be taken into consideration; and shall, before making the rules, receive and consider any objection or any suggestion which may be made by any person with respect to the draft before the date so specified.

(*2*) If, on such consideration of the draft, any modification is made, the Chief Commissioner shall determine whether it is necessary to re-publish the draft under this section.

(*3*) In making rules under this Regulation the Chief Commissioner shall act subject to the control of the Governor General in Council.

(*4*) All rules made by the Chief Commissioner under this Regulation shall be published in the local official Gazette, and shall thereupon have the force of law.

Consolidation and re-publication of rules.

158. (*1*) The Chief Commissioner shall at least once in every three years cause all rules in force under this Regulation to be arranged in some convenient order according to their subject-matter and consolidated, and, where necessary, shall, subject to the control of the Governor General in Council, amend the rules so arranged and consolidated.

(*2*) The rules so arranged, consolidated and amended shall be published in the local official Gazette, and upon such publication all previous rules under this Regulation shall cease to be in force.

Powers exercisable from time to time.

159. All powers conferred by this Regulation may be exercised from time to time as occasion requires.

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(The Schedule.—Enactments repealed.)

THE SCHEDULE.

(See section 2.)

ENACTMENTS REPEALED.

Part I.—Bengal Regulations.

Number and year.	Subject.	Extent of repeal.
XIX, 1793	Non-bádsháhi lákhiráj grants	The whole.
XXXVII, „	Bádsháhi lákhiráj grants	Ditto.
XLVIII, „	Quinquennial Register	Ditto.
III, 1794	Collection of land-revenue; Embezzlement by tahsíldárs	Ditto.
XV, 1797	Fees	Ditto.
VIII, 1800	Parganá Register and Mutations	Ditto.
I, 1801	Division of joint estates	Ditto.
XI, 1811	Partition	Ditto.
V, 1812	Leases by proprietors; Collection of land-revenue	Ditto.
XVIII, „	Leases by proprietors; Partition	Ditto.
XIX, 1814	Partition	Ditto.
II, 1819	Resumption	Ditto.
IV, 1821	Assistant Collectors	Ditto.
III, 1822	Board of Revenue	Ditto.
VII, „	Settlement	Ditto.
XI, „	Sales of land for arrears of revenue	Ditto.
IX, 1825	Extending Regulation VII, 1822	Ditto.
XIII, „	Lákhiráj tenures; Kanúngos	Ditto.
XIV, „	Lákhiráj tenures	Ditto.
III, 1828	Special Commissioners	Ditto.
IV, „	Settlement	Ditto.
I, 1829	Commissioners	Ditto.
IX, 1833	Settlement; Deputy Collectors	Ditto.

Part II.—Acts of the Governor General in Council.

Act II, 1835	Assam; Arracan; Tenasserim	So far as it refers to the Board of Revenue.
„ VI, „	Khási Hills and Cachar	Ditto.
„ XX, 1836	Partition	The whole.
„ XXI, „	Zilas	Ditto.
„ XI, 1838	Remuneration of Amins effecting partitions	Ditto.
„ XII, 1841	Sales of land for arrears of revenue	Ditto.
„ IX, 1847	Assessment of lands gained by alluvion	Ditto.
„ XX, 1848	Attendance before Collectors	Ditto.
„ XII, 1850	Default of public accountants	Ditto.
„ XLIV, „	Board of Revenue	Ditto.
„ XXXI, 1858	Settlement of alluvial lands	Ditto.
„ XI, 1859	Sales of land for arrears of revenue	Ditto.

Part III.—Acts of the Lieutenant-Governor of Bengal in Council.

Act III, 1862	Amending Act XI of 1859	The whole.
„ VII, „	Repealing section 30, Regulation II, 1819	Ditto.
„ IV, 1864	Amending Act XXI, 1836	Ditto.
„ III, 1868	„ Regulation VII, 1822	Ditto.
„ IV, „	„ Act IX, 1847	Ditto.
„ VII, „	„ Act XI, 1859	Ditto.
„ II, 1871	„ Act XI, 1859	Ditto.
„ VII, 1880	Recovery of Public Demands	So far as it relates to recovery of arrears of land-revenue.

Part IV.—Regulation under 33 Victoria, Chapter 3.

Regulation IV, 1875	Realisation of arrears of revenue in Sylhet and Goálpára	The whole.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS—PUBLIC.

Calcutta, the 8th March 1886.

No. 383.—The services of the Honorable H. S. Cunningham, a Judge of the High Court of Judicature at Fort William in Bengal, are placed temporarily at the disposal of the Department of Finance and Commerce, with effect from the 16th instant.

MEDICAL.

The 9th March 1886.

No. 94.—The services of Surgeon-Major J. Cleghorn, M.D., Officiating Surgeon Superintendent of the Presidency General Hospital, Calcutta, are replaced at the disposal of the Government of the North-Western Provinces and Oudh.

No. 97.—APPOINTMENT.—Surgeon-Major A. Crombie, M.D., Civil Surgeon, Dacca, to act as Surgeon Superintendent of the Presidency General Hospital, Calcutta, during the absence on leave of Surgeon-Major E. A. Birch, or until further orders.

JUDICIAL.

The 8th March 1886.

No. 351.—Under the provisions of the Act of Parliament 24 and 25 Vic., cap. 104, section 7, the Honorable the President in Council is pleased to appoint Mr. W. F. Agnew, Barrister-at-Law, Recorder of Rangoon, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, with effect from the 16th instant, *vice* the Honorable Mr. Justice Cunningham, on special duty, or until further orders.

No. 354.—Mr. R. S. T. MacEwen, Barrister-at-Law, Additional Recorder of Rangoon, is appointed to officiate as Recorder of Rangoon, *vice* Mr. Agnew.

Mr. C. E. Fox, Barrister-at-Law, Officiating Government Advocate, British Burma, is appointed to officiate temporarily as Additional Recorder of Rangoon, and to sit as such in the Court of the Recorder of Rangoon.

No. 359.—Mr. Robert Leycester Upton, Solicitor to Government, has obtained leave of absence to Europe for twenty months from the 20th instant, or any subsequent date on which he may avail himself of the same.

No. 360.—Mr. H. A. Adkin is appointed to officiate as Solicitor to Government during the absence on leave of Mr. Robert Leycester Upton, or until further orders.

The 10th March 1886.

No. 374.—Under Section 4 of the Statute 24 and 25 Vic., cap. 104, the Honorable Sir Richard Garth, Kt., Q.C., Chief Justice of the High Court of Judicature at Fort William in Bengal, has tendered the resignation of his appointment to the Governor-General in Council, with effect from the 24th instant.

No. 375.—Her Majesty the Queen, Empress of India, has been graciously pleased to appoint the Honorable Sir William Comer Petheram, Kt., Q C., Chief Justice of the High Court of Judicature for the North Western Provinces, to be Chief Justice of the High Court of Judicature at Fort William in Bengal, with effect from the 24th instant.

The 12th March 1886.

No. 379.—The Honorable G. E. Porter, C.S., took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 8th instant.

ECCLESIASTICAL.

The 8th March 1886.

No. 81.—The Reverend S. L. G. Sandberg, B.A., a Junior Chaplain on the Bengal Ecclesiastical Establishment, reported his arrival at Calcutta on the 1st instant.

The 12th March 1886.

No. 84.—The services of the Reverend S. L. G. Sandberg, B A., a Junior Chaplain on the Bengal Ecclesiastical Establishment, are placed at the disposal of the Government of Bengal, with effect from the 12th March 1886.

PATENTS.

The 9th March 1886.

No. 335.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 27 of 1885.—James Hodgkinson, of the Firm of Hodgkinson and Company, Limited, Ordsall Machine Works, Woden Street, Salford, Manchester, in the County of Lancaster, England, for improvements in mechanical stokers and in apparatus connected therewith.

No. 42 of 1885.—Peter Kirk, of Bankfield, Workington, in the County of Cumberland, England, Iron and Steel Manufacturer, for improvements in, and in the manufacture of, combined chairs and sleepers.

No. 101 of 1885.—William Bull, Civil Engineer, of Southborough, Tunbridge Wells, England, and Thomas Roland Jordan, of Adelaide Chambers, Grace Church Street, London, for an improved form of Thermantidote.

No. 113 of 1885.—John Herbert Hieroy Rolfe, of Kokelamookh, Jorhat, Assam, Engineer, for an improved air-heating stove to be called the "Salamander."

No. 141 of 1885.—James Saxby, of Cleveland House, Upper Tooting, in the County of Surrey, England, Engineer, for apparatus for moving and locking Railway Points.

No. 171 of 1885.—Katherine Jane Dance, of Godalming, Surrey, England, for improvements in apparatus for making bread, biscuits, and the like.

No. 181 of 1885.—William Hood Gilruth, of Ceylon, late of Assam, Planter, for improvements in the method of packing tea and similar substances.

No. 192 of 1885.—Elias Flotron (Engineer), of 6, Rue d'Amerique Nice and Francois Barthelemy Alfred Royer de la Bastie (Gentleman), of 73, Rue Taitbout, Paris, both in the Republic of France, for improvements in submarine and subterranean electric cables.

No. 195 of 1885.—Henry Adams, of 60, Queen Victoria Street, in the City of London, England, Civil and Mechanical Engineer, and William Adams, of Nine Elms, in the County of Surrey, England, Locomotive Engineer, for improvements in blast pipes for locomotive engines, applicable also to other uses.

No. 2 of 1886.—Evan Rowlands, of 116, Collins Street, West, in the City of Melbourne, and Colony of Victoria, Aërated Water Manufacturer, and Thomas Ferguson, of Harold Street, Albert Park, near Melbourne, aforesaid, Bottler, for an improved machine for bottling aërated liquids.

No. 4 of 1886.—William Hassall, of Medow Lane, Beeston, in the County of Nottingham, England, Agent, for improvements in joints for earthenware, stoneware, and similar pipes.

No. 615.—The Governor-General in Council is pleased to authorize the extension, for a period of six years and three months from the 28th June 1886, of the term of exclusive privilege granted on the 28th June 1872, to Mr. William Bull, Civil Engineer, at present residing in Bombay, in respect of his invention for a more economical method of burning bricks.

A. P. MACDONELL,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 8th March, 1886.

No. 445 *G.*—Surgeon-Major R. Caldecott, Medical Officer of the 2nd Regiment, Central India Horse, and at present on deputation with the Camp of the Governor-General's Agent in Central India, is appointed to officiate as Residency Surgeon at Indore, and as Civil Administrative Medical Officer in Central India, with effect from the date of assuming charge, during the absence on furlough of Surgeon-Major D. F. Keegan, M.D., or until further orders.

The 9th March, 1886.

No. 456 *G.*—With reference to Foreign Department Notification, No. 2460 G., dated the 1st December, 1885, the recognition of the appointment by the Government of India of Mr. L. Schumacher as Acting Consul for Germany at Rangoon, has been confirmed by Her Majesty's Government.

The 10th March, 1886.

No. 463 *G.*—Mr. R. S. Whiteway, C.S., Settlement Officer, Ajmere-Merwara, is granted furlough to Europe for six months, on private affairs, under Section 50, Chapter V, of the Civil Leave Code, with effect from the 15th April, 1886, or the subsequent date on which he may avail himself of it.

INTERNAL.

The 12th March, 1886.

No. 858*I.*—His Excellency the Viceroy and Governor-General is pleased to confer upon Penumettsa Jagannadha Row, Dewan of the Maharaja of Vizianagram, the title of "Rai Bahadur," as a personal distinction.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 12th March 1886.

No. 1199.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ again—

Resolution No. 4161, dated 11th November 1881, authorising the establishment of Government Savings Banks at certain Post Offices in India and prescribing rules for the guidance of depositors in these Banks.

The following Orders sanctioning certain changes in the rules published in November 1881:—

No. 1460, dated 2nd June 1882.
" 3775, " 16th September 1882.
" 40, " 31st March 1883.
" 1562, " 24th June 1884.
" 1052, " 28th May 1885.

RESOLUTION.—In supersession of all existing orders on the subject, the

Governor General in Council is pleased to prescribe the following revised rules for the guidance of depositors in Post Office Savings Banks:—

Rules for the Guidance of Depositors in Post Office Savings Banks in India.

DEFINITIONS.

1. For the purposes of these rules—

Deposit means money paid into a Post Office Savings Bank by, or on behalf of, a depositor.

Depositor means the person by whom, or on whose behalf, money is deposited.

Account means the account of a depositor in a Post Office Savings Bank.

Balance means the balance at credit of an account.

Minor means a person who has not completed the age of 18 years.

Legal guardian means not only any guardian constituted by law for the time being, but also includes a father, or, if the father be dead, a mother.

Postmaster General means the chief postal authority in any province or place to which the system of Post Office Savings Banks is extended.

OBJECT OF GOVERNMENT IN ESTABLISHING POST OFFICE SAVINGS BANKS.

2. The object of Government in establishing Post Office Savings Banks is to provide a ready means for the deposit of savings, and so to encourage thrift. Savings Banks are not to be used for the purpose of keeping a current account, and the Comptroller, Post Office, is empowered to close an account should he have reason to believe that the depositor has used the Savings Bank for a purpose for which it was not intended.

BUSINESS HOURS.

3. Post Office Savings Banks will be open for the transaction of business between the hours of noon and 4 P.M. every day, with the exception of Sundays, Christmas Day, New Year's Day, Good Friday, and the Queen's Birthday. These hours may, under the authority of the Postmaster General, be altered to suit local circumstances.

POSTAL OFFICIALS BOUND TO SECRECY.

4. The officers of the Postal Department engaged in the receipt or payment of deposits are not allowed to disclose the name of any depositor, or the amount deposited or withdrawn by him, except to the Postmaster General or other officers of the Department engaged in carrying out the provisions of these rules.

PERSONS WHO MAY DEPOSIT MONEY.

5. Any person may deposit money in a Post Office Savings Bank (*a*) on his own behalf, or (*b*) on behalf of any adult relative, or (*c*) on behalf of any minor relative, or (*d*) on behalf of any minor of whom he is the guardian.

Explanation.—Minors are allowed to deposit money in their own names, and women, whether married or single, are allowed to deposit money in their own names, but subject, in the case of married women, to the limitation laid down in Rule 6.

LIMITATIONS AS TO OPENING ACCOUNTS.

6. (i) A person may open an account on his own behalf or on behalf of an adult relative, but may not have more than one such account open. If he has an account open on his own behalf, he may not open another on behalf of an adult relative; and similarly, if he has an account open on behalf of an adult relative, he may not open another on his own behalf. If an account is opened on behalf of an adult relative, the account must be in the name of that relative, and should set forth the relationship that subsists between him and the person who opened the account on his behalf.

(ii) In addition to the account which a person may open on his own behalf or on behalf of an adult relative, he may open any number of separate accounts on behalf of any minor related to him or of whom he is the guardian, provided that he shall not open more than on account on behalf of each such minor.

(iii) The fact that an account has been opened on behalf of a minor shall not prevent such minor from opening an account in his own name; nor shall the fact that a married man has an account in his own name prevent his wife from opening a separate account in her own name, provided the money to be deposited by her is her own property or earning.

NOTE A.—This rule is not meant to prevent any one from opening more than one *ex-officio* or public account (*vide* Rule 9).

NOTE B.—Warrant and Non-Commissioned officers and men serving in British Regiments can open accounts in Post Office Savings Banks even though already depositors in Military Savings Banks.

7. Deposits in trust are not allowed, and cannot be recognised. Money cannot be deposited in the name of two or more persons jointly, provided that nothing in this rule shall prevent the deposit of money in the name of a known firm, or on behalf of a benevolent or quasi-public institution.

8. The smallest sum of money that can be deposited at any time is four annas; and no sum can be deposited that is not a multiple of four annas. A depositor cannot deposit a larger sum than five hundred rupees in all between the 31st March of any year and the 1st April of the following year.

NOTE A.—The limit of R500 is to be reckoned irrespective of withdrawals, that is, withdrawals are not to be deducted in applying it.

NOTE B.—The limit of R500 may be exceeded—
(1) in the case of Public Accounts;
(2) in the case of Regimental and Police Accounts.

NOTE C.—When an account is transferred from one Savings Bank (whether Post Office or Presidency) to another, the amount so transferred shall not be included in calculating the limit of R500, save that portion of it deposited in the current year.

NOTE D.—Deposits made for the purpose of immediate investment in Government Securities are not reckoned in calculating the limit of R500.

PUBLIC ACCOUNTS.

9. The following conditions govern the opening of "Public Accounts":—

(a) Accounts may be opened by officers of Government who have charge of money as Secretaries or Managers of Dispensary, Church, or other religious Institution, School, Orphanage, Asylum, or Library Funds, or any funds contributed for purposes other than the private advantage or amusement of the contributors. Race, Racquet, Billiard, Mess, and similar funds, whose objects are of a private or personal nature, are not within this definition, and such accounts may not be admitted. Band Funds may be admitted if there is no private bank in the place.

(b) Secretaries and Managers of Dispensary and similar funds (as above mentioned), if they are not officers of Government and the institution is not subject to Government control, can be allowed Savings Bank accounts only if there is no respectable private bank of deposit in the place.

(c) Secretaries and Managers of Benevolent Funds (that is funds formed by mutual subscription as an insurance against domestic misfortune) may be allowed accounts.

(d) Officers of Government or of public institutions, such as Railway and Steamer Companies, and the like, who collect subscriptions, voluntary or departmental, from their subordinates for departmental purposes, may be allowed accounts.

(e) Government officials and others who are required to deposit security may be allowed a separate account for the security deposit only. Such officials will be required to give notice pledging their deposit.

(f) Public accounts of the kind specified above must be designated by a name indicating the object to which the money is devoted, as *A—pore Dispensary Fund, Workman's Sick Fund*, &c. They are exempted from the rules limiting the amount of deposit within one year to R500 (provided the deposit is the *bonâ fide* income of the fund), and interest will be paid upon their full balance, notwithstanding that it exceeds R9-6 a month. But a reduction of balance by more than R3,000 within twelve consecutive months will not be permitted, unless the Secretary or Manager gives six months' notice of his intention to make additional withdrawals, such notice to specify the precise amount to be withdrawn.

10. No account may be allwoed for money—
(1) which is the property of Government, or
(2) which has been received for credit of Government, or
(3) which has been drawn from the Treasury for expenditure on account of Government, or
(4) which is collected or received or held in trust by any public officer or Court in accordance with any law, or
(5) which is raised by taxation, either local or municipal.

REGIMENTAL AND POLICE ACCOUNTS.

11. The Commanding Officer of a Native regiment may open a single account with the Post Office Savings Bank on account of the men of his regiment, making his own arrangements about the separate accounts of the individuals, and about the distribution to them of the interest credited upon the conjoint account. This account shall be subject to the usual rules, save that the limits of R500 for deposits and of R9-6 for monthly interest shall not apply. The Commanding Officer must, however, in presenting any deposits, sign a certificate that, to the best of his belief, the money is the property of the men of the regiment. District Superintendents of Police may have accounts under this rule on account of men in the police force.

N.B.—This rule shall not be held to prevent any Native soldier, or any member of the police force, opening an account of his own in his individual capacity.

POWERS TO WITHDRAW MONEY, AND LIMITATIONS AS TO WITHDRAWAL.

12. A depositor can withdraw money from his account once a week. By the term "week" is meant the period from Monday to Saturday, both days inclusive. A depositor can, therefore, withdraw money from his account on Saturday and again on the following Monday.

13. Money deposited on behalf of an adult relative can be withdrawn, not by the person who deposits the money, but only by the adult relative himself. A minor can withdraw money deposited by him in his own name; but money deposited on behalf of a minor can only be withdrawn during his minority by his legal guardian.

14. Women, whether married or single, can withdraw money deposited by them in their own names; and married women can also withdraw money deposited by them as single women in their own names, their marriage notwithstanding. The fact that a female minor, on whose behalf money has been deposited, is married or becomes married after the account has been opened on her behalf, shall not prevent her from withdrawing the money so deposited on attaining majority.

15. A depositor cannot withdraw a smaller sum than four annas, and he cannot withdraw any sum which is not a multiple of four annas, unless it be to close his account, in which case he can withdraw the balance at his credit..

HOW TO OPEN AN ACCOUNT.

16. Any person wishing to open an account should apply to the nearest Post Office that is a Savings Bank. Application need not necessarily be made in person; but the applicant must state his name, his occupation or profession, and his place of residence. If he be a Native, he must also state his father's name and caste.

17. The intending depositor must sign a declaration, in the following form, that he has read and accepted the Post Office Savings Bank rules. If he be unable to write, he must attend personally, and, in the presence of a witness, affix his mark or seal to the declaration to be attested by the signature of the witness. If he should apply in person, a copy of the Rules will be given to him to read, or they will be read and explained to him should he be unable to read. If he should not apply in person, a copy of the Rules, with the form of declaration, will be sent to him, and he must present the declaration duly signed with the first deposit.

Form of Declaration to be signed by Depositor on making first deposit.

I hereby declare that the Post Office Savings Banks Rules have been read {by me / to me}, and that I accept them as binding upon me.

I further declare that I have no account either in my own name or in the name of an adult relative at any Post Office Savings Bank.

Signed in the presence of

_____

_____

The _____ *188* . *Depositor.*

18. Women who, by the custom of the country, are not allowed to appear in public, may open accounts in their own names through their agents, or, if they are married women, through their husbands or agents. The agent or husband will be required to sign the declaration that the depositor understands and accepts the rules.

19. When the declaration is presented, duly signed, with the amount of the first deposit, or when it has been signed by a depositor attending in person to make a deposit, the amount of the deposit will be entered in a Pass-book, which will be supplied to the depositor, and the entry will be initialled by the Postmaster and stamped with the office stamp. The depositor will be required to sign a receipt for the Pass-book.

20. If the account be opened at a Sub-Post Office, the Pass-book for the depositor will have to be obtained from the Head Office. A preliminary receipt for the amount of the first deposit will, therefore, be given to the depositor, who will be informed of the date on which he should call to receive the Pass-book. When the Pass-book is handed over to the depositor he will be required to return this preliminary receipt, and to sign an acknowledgment for the Pass-book. The amount of the original deposit will be entered in the Pass-book at the Head Office, and the depositor will therefore have a guarantee that the sum has been received in that office. He should be careful to see that the entry in the Pass-book corresponds with the amount entered in the preliminary receipt before giving up the latter.

PASS-BOOK AND ITS IMPORTANCE.

21. The Pass-book will show, in the vernacular of the district or in English, as the depositor may wish, the number of his account, with the name of the office from which the book is issued, his own name, occupation or profession, and address. No deposit can be made, and no money can be withdrawn, from an account without its production, and the Post Office will not be responsible for any sum not acknowledged in the Pass-book. Depositors should carefully examine their books before leaving the offices, and ascertain that the entries are correct. They should also be careful to keep their Pass-books in their own possession, as the Post Office will not be responsible for any loss caused to a depositor, if any person shall obtain possession of the book and fraudulently obtain the payment of any sum belonging to the depositor.

LOSS OF PASS-BOOK.

22. No charge will be made for the book at first supplied to a depositor, or for any book issued to him in continuation of the original book. But if a book be lost or spoiled, or if any account be re-opened after it has been closed, the depositor will have to pay one rupee for a fresh book.

MODE OF DEPOSITING MONEY AFTER AN ACCOUNT HAS BEEN OPENED.

23. A depositor may deposit money at the Post Office at which his account stands as often as he wishes, so long as the prescribed yearly limit is not exceeded. All that he is required to do is to take or send the amount to be deposited with his Pass-book to the Post Office. The amount of his deposit will be entered in the Pass-book, and the balance struck as shown below.

The entry will then be initialled by the Postmaster and stamped with the dated stamp of the office, and the Pass-book returned :—

DATE.	Dated stamp of the Post Office.	Amount of each deposit or withdrawal (to be entered in words).	Amount deposited.	Amount withdrawn.	Balance at credit of the Depositor.	Initials of the Postmaster.
			R a. p.	R a. p.	R a. p.	
3rd April 1883	...	Deposited ten rupees.	10 0 0	...	10 0 0	A.B.C.
15th " "	...	Deposited twenty-five rupees.	25 0 0	...	35 0 0	A.B.C.
12th May "	...	Withdrawn three rupees.	...	3 0 0	32 0 0	A.B.C.

24. If the amount be deposited at a Sub-Post Office, the depositor will receive, in addition to the receipt in his Pass-book, an acknowledgment from the Head Office, which will generally be the office at the head-quarters station of the district. This acknowledgment will be delivered to him in ordinary course through the Post Office. If it should not reach the depositor in proper time, or if, when it reaches him, it should show any signs of erasure, or should not agree with the entry in the Pass-book, the depositor shouldimmediately apply to the Postmaster of the Head Office, the name of which is in the Pass-book, and renew his application again and again until he receives a satisfactory reply.

MODE OF WITHDRAWING MONEY.

25. When a depositor wishes to withdraw money, he must present his Pass-book personally or by agent (whose name must be entered in the application for withdrawal) at the Post Office at which his account stands, with a printed form of application for withdrawal, which can be obtained at the Post Office, signed by himself and showing the balance at his credit and the amount which he wishes to withdraw. If he is unable to write, he must attend personally and affix his mark or seal to the application, to be attested by the signature of a witness. Should he be absolutely unable to attend personally, he must have his mark or seal affixed to the application and attested by some respectable witness, and the Postmaster will make payment to the person presenting this application with the Pass-book, after satisfying himself, by such enquiry as he may think proper, of the inability of the depositor to attend and of the genuine character of the application.

26. The amount to be withdrawn will be entered in the Pass-book and a fresh balance struck, as in the case of a deposit, under the initials of the Postmaster and the dated stamp of the office. The amount will then be paid to the depositor or to the person presenting the Pass-book and application, and his receipt taken, in all cases without a receipt stamp, on the Warrant of Payment.

27. If the amount be withdrawn at a Sub-Post Office, payment cannot be made until a Warrant of Payment is received from the Head Office * The depositor, therefore, or other person presenting the Pass-book and application, will be informed of the date on which he should come to the Post Office to receive payment, and will have the Pass-book returned to him. On presentation of the Pass-book on that date, or any subsequent date after the arrival of the Warrant of Payment, the amount will be paid to the depositor, or other person presenting the Pass-book, and his receipt taken, in all cases without a receipt stamp, upon the Warrant. The necessary entries will then be made in the Pass-book, under the initials of the Sub-Postmaster and attested by the stamp of the office.

INTEREST.

28. Interest will be allowed at the rate of 3¾ per cent. per annum, until further orders on all deposits, subject to the conditions of this rule. This interest will be allowed for each calendar month on the lowest balance at credit of an account between the close of the fourth day and the end of the month : provided that interest shall only be calculated at the rate of three pies a month on every complete sum of five rupees : provided also that no higher monthly interest than R9-6 shall be allowed on the balance of any account, except as provided for under Rules 8, 9 and 11.

29. The interest calculated as above for each month will be added to the balance of each account after the 31st of March of each year. Depositors will be called upon to present their Pass-books in order that the necessary entries may be made in them. If the Pass-book be not presented for this purpose, in response to the notice sent by the Post Office to the depositor, the entry will be made on the next occasion when a deposit is made or when money is withdrawn.

NOTE.—Pass-books of depositors in Sub-Post Offices will be sent to the Head office for the purpose of adding interest under this rule.

TRANSFER OF ACCOUNTS.

30 A depositor may have his account transferred free of charge to any Post Office that is a Savings Bank, *provided that the account shall have been in existence for three months previous to the transfer.* If he should wish to transfer his account, he must present his Pass-book at the Post Office personally, or send it with a written application for transfer. The Pass-book will be retained by the Postmaster, and a certificate given to him showing the amount at his credit. On presenting this at the Post Office to which his account has been transferred, he will receive back his Pass-book. A depositor in a Presidency Savings Bank may, by application to the Presidency Savings Bank, have his account transferred, free of charge, to any Post Office Savings Bank.

* NOTE.—Except in the case of certain selected Sub-Offices which are authorised to grant Warrant of Payments.

CLOSING AN ACCOUNT.

31. When a depositor wishes to close his account, he must present his Pass-book with a form of Application for Withdrawal of the net amount at his credit. The amount of interest due on his account up to the end of the calendar month preceding the date of presentation will be entered in the Pass-book, and a final balance struck. The amount will then be paid to the depositor, and his receipt taken on the Warrant of Payment. The Pass-book will be retained in the Post Office. If the application for closing an account be presented at a Sub-Office, the same procedure will be followed as in the case of an ordinary withdrawal, except that the Pass-book will be retained.

32. If an account be closed under the orders of the Comptroller, Post Office, notice in writing will be sent to the depositor, requiring him to present his Pass-book and receive payment of his balance at his credit as soon as convenient. After the date of such notice, no deposit will be accepted on the account so closed, and no interest will be allowed upon the balance after the end of the calendar month preceding such date.

RE-OPENING AN ACCOUNT.

33. A depositor who has once closed an account cannot open another account until after the expiration of three months from the date of closure, without the permission of the Comptroller, Post Office; and a depositor whose account has been closed by order cannot open a fresh account in any case without the permission of the Comptroller, Post Office.

POWERS OF POSTMASTER GENERAL IN CERTAIN SPECIAL CASES.

34. If a depositor should die, leaving in a Post Office Savings Bank a sum of money not exceeding one thousand rupees, and if probate of his will or letter of administration of his estate, or a certificate granted under Act No. XXVII of 1860 be not produced to the Postmaster General within three months of the death of the said depositor, the Postmaster General may pay the said sum of money to any person appearing to him to be entitled to receive it, or to administer the estate of the deceased.

Balances in excess of R1,000 may be paid on production of probate, letters of administration or a certificate under Act XXVII of 1860 unless otherwise ordered by the Director General of the Post Office who has discretionary power to dispense with such evidence in cases where he is of opinion that to require it would cause hardship and that to dispense with it would involve no appreciable risk.

35. If any depositor become insane, or otherwise incapable of managing his affairs, and if such insanity or incapacity be proved to the satisfaction of the Postmaster General, then the Postmaster General may, from time to time, make payment out of the deposits to any proper person.

PURCHASE, SALE, AND CUSTODY OF GOVERNMENT SECURITIES.

Purchase of Government Securities.

36. Any *bonâ fide* depositor may invest the amount of his balance or a portion of it in Government Securities through the Post Office. Any such depositor may also purchase through the Post Office Government Securities not exceeding in nominal value R1,000 in one year and R3,000 in all by tendering in cash the amount necessary to complete the purchase. A written application should be presented together with his Pass-book by a depositor desiring to make an investment under this rule. The application will be forwarded to the Comptroller, Post Office, who will take the necessary steps for making the purchase through the Comptroller General.

(*a*) The paper purchased will be of the 4 per cent. loans, unless 4½ per cent. paper is specially applied for.

(*b*) The investor may also specially apply that the paper remain in the custody of the Comptroller General. In this case the Comptroller General will, if necessary, transfer the paper to the 4 per cent. loan of 1865. The investor may at any time apply through the local Post Office for the delivery to him of paper thus held by the Comptroller General. If application is not made under this clause, the paper purchased by the Comptroller General will be enfaced for payment of interest at the local Treasury and forwarded to the Post Office for delivery to the investor.

SALE OF GOVERNMENT SECURITIES.

37. Any depositor may apply for the sale through the Post Office of Government Securities which have been purchased for him through the Post Office whether held by himself or held for him by the Comptroller General. If the securities are presented with the application, they must be endorsed in favour of the Comptroller General.

SAFE CUSTODY OF GOVERNMENT SECURITIES.

38. A depositor may tender at a Post Office Savings Bank Government Securities for safe custody by the Comptroller General. The amount so tendered must not exceed in nominal value R1,000 in any year or R3,000 in all. The securities so tendered must be endorsed to the Comptroller General.

INTEREST ON GOVERNMENT SECURITIES.

39. So long as the Government Securities remain in the custody of the Comptroller General, interest, when due, will be drawn and advised to the local Post Office Savings Bank through the Comptroller, Post Office, for credit to the depositor's account.

FEES.

40. The following fees will be charged :—

On purchase : 4 annas per cent.

On realization and remittance of interest : 4 annas per cent. on the amount of the interest.

On delivery out of custody : 4 annas per cent., unless the application for delivery is made within a year of the purchase.

On sales : 4 annas per cent., and any actual outlay upon brokerage.

ORDERED, that this Resolution be communicated to the Director General of the Post Office with reference to his letter No. $\frac{8\ B.}{1}$ dated 27th February 1886, and to the Comptroller and Auditor General.

Ordered also, that this Resolution be published for general information in the *Gazette of India*.

LEAVE AND APPOINTMENTS.

The 9th March 1886.

No. 1129.—The following reversions of officers of the Account Department, in February 1886, are hereby notified :—

With effect from the 18th February 1886, in consequence of the return from privilege leave of Mr. M. Oung—

Mr. R. C. Chapman to revert to his substantive appointment as Enrolled Officer, Class VI.

Babu Manmatha Nath Bhattacharjya to revert to his substantive appointment as Probationer, Class VII.

With effect from the 23rd February 1886, in consequence of the return from leave on medical certificate of Mr. H. G. H. Keene—

Mr. C. G. Vansittart to revert to his substantive appointment as Enrolled Officer, Class VI.

The 12th March 1886.

No. 1211.—Mr. H. E. M. James, Deputy Director General of the Post Office of India, having been granted furlough out of India for 12 months, and Mr. P. Sheridan having been appointed to officiate for him, Mr. James made over, and Mr. Sheridan received, charge of the said appointment, after noon, on the 9th March 1886.

Mr. G. J. Hynes, having been appointed to officiate as Assistant Director General of the Post Office of India, *vice* Mr. P. Sheridan, appointed to officiate as Deputy Director General, Mr. Sheridan made over, and Mr. Hynes received, charge of the said appointment, after noon, on the 9th March 1886.

No. 1212—Mr. F. W. Peterson, Deputy Assay Master, Calcutta Mint, having been granted furlough out of India for one year, made over charge of his duties, after noon, on the 9th March 1886.

PENSIONS, &c.

FUNDS, &c.

The 12th March 1886.

No. 1218.—The Governor-General in Council is pleased, under the provisions of 45 and 46 Victoria, Chapter 45, to notify that the Trustees of the Madras Civil Fund have transferred the assets and liabilities of the said fund to the Secretary of State for India in Council, with effect from the 15th February 1886, and that the Secretary of State for India in Council has accepted the said transfer.

No. 1219.—With reference to Notification No. 1218, dated the 12th March 1886, the Governor-General in Council is pleased to notify that the Secretary of State for India in Council has directed that all notifications and applications on the part of subscribers to, or beneficiaries under, the Madras Civil Fund, which are required or prescribed by the rules of the said fund, as existing on the 1st May 1863, shall, on and after the 15th February 1886, be given and made by subscribers or annuitants in England to the Director of Funds at the India Office, and by subscribers or annuitants in India to the Comptroller of India Treasuries.

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 10th March 1886.

No. 1138.—In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor-General in Council is pleased to rule that the General Family Pension Fund shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

APPOINTMENTS.

Fort William, the 12th March, 1886.

No. 149.—BRIGADE STAFF—

Colonel Sir J. Hudson, K.C.B., Bengal S. C., to the Brigade Staff of the Army, with the rank of Brigadier-General, *vice* Major-General R. S Hill, C.B., who vacates his command on promotion. Dated 23rd February, 1886.

Colonel H. M. Wemyss, C.B., Bengal S. C., Commandant, 31st Bengal Infantry, to the Brigade Staff of the Army, temporarily, with the rank of Brigadier-General, *vice* Brigadier-General Sir J. Hudson, K.C.B., on furlough. Dated 23rd February, 1886.

No. 150.—NATIVE ARMY—

17th Bengal Cavalry.

The following direct appointment is made, with effect from the 13th February, 1886 :—

Muhammad Husain Khan, to be Jemadar.

No. 151.—ORDNANCE DEPARTMENT—

The tenure of the appointment of Superintendent of Factories by Major C. H. Scott, R.A., is extended to the 9th November, 1888.

No. 152.—PERSONAL STAFF—

The following appointments have been made on the Personal Staff of His Excellency the Commander-in-Chief in India, with effect from the 28th November, 1885 :—

Lieutenant-Colonel R Pole-Carew, Coldstream Guards, to be Military Secretary.

Major N. F. FitzG. Chamberlain, Bengal S. C., Squadron Commander, 2nd Regiment, Central India Horse, to be Persian Interpreter.

Captain R. Owen, 21st Hussars,
Lieutenant J. G. Turner, Bengal S. C., Squadron Officer, 19th Bengal Lancers.
Lieutenant C. V. Hume, R. A.,
} To be Aides-de-Camp.

No. 153.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India :—

Lieutenant Harry Troup Brown, Royal Warwickshire Regiment, Wing Officer, 42nd Bengal Infantry,—29th November, 1883.

Lieutenant Frank Duncan, Somersetshire Light Infantry, Officiating Wing Officer, 23rd Bengal Infantry,—16th November, 1884.

No. 154.—VOLUNTEER CORPS—

Central Bengal Light Horse.

Mr. Archibald Hills to be Honorary Major.

Cossipore Artillery Volunteers, B. Battery.

The Reverend G. G Gillan, to be Honorary Chaplain.

DISMISSALS AND REMOVALS.

No. 155.—Sub-Conductor Robert Wilson, Miscellaneous List, is remanded to regimental duty in the regimental rank held by him immediately previous to his appointment to the Warrant grade.

FURLOUGH AND LEAVE.

No. 156.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Brigadier-General Sir J. Hudson, K.C.B., Bengal S. C., (m. c.) from Suakin, for 182 days, under Article 814, Army Regulations, India, Volume I, Part I. (This cancels the furlough granted him in G. G. O. No. 60 of 1886).

Colonel B. Walton, C.I.E., Bengal S. C., Superintendent and Agent for Army Clothing, Bengal, (p. a.) for one year, under rule IX of the regulations of 1868.

Colonel T. J. Watson, Bengal S. C., (u. p. a.) for 182 days, under rule XI of the regulations of 1868.

Major S. D. Turnbull, Bengal S. C., Squadron Commander, 15th Bengal Cavalry, Sub-Assistant Commissary-General for Transport, 1st class, (p. a.) for one year, under rule IX of the regulations of 1868.

Captain F. N. Maude, R.E., Assistant Engineer, 1st grade, Military Works Department, (m. c.) for 276 days, under rule IX, note 2, of the regulations of 1868.

Captain H. C. Lamb, Bengal S. C., Squadron Commander, 4th Bengal Cavalry, (p. a.) for one year and 229 days, under rule IX of the regulations of 1868.

Captain W. F. Montresor, Bengal S. C., Squadron Commander, 17th Bengal Cavalry, (m. c.) for one year,—181 days under rule I, and the remaining period under rule VI of the regulations of 1875.

Surgeon-Major D. O'C. Raye, M D., Professor of Anatomy, Calcutta Medical College, and *ex-officio* Second Surgeon to the College Hospital, (m. c.) for 225 days, under rule XIV, clause 2, of the regulations of 1868.

No. 157.—Captain J C. Shirres, R A., Commandant, No. 1 (Kohat) Mountain Battery, Punjab Frontier Force, is granted furlough in and out of India, (p.a.) for two years, under rule IX of the regulations of 1868, with effect from date of quitting station.

No. 158.—Major D. H. Robertson, General List, Infantry, is granted furlough for the 1st December, 1885, in extension of that allowed in G. G. O. No. 246 of 1885.

No. 159.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India —

Captain A. W. Brooke, Bengal S.C., (m. c.) for six months.

Captain W. H. Jameson, Bengal S.C., (m. c.) for six months.

Captain J. A. H. Pollock, Bengal S.C., (p. a.) for 183 days.

Captain J. Burn-Murdoch, R.E., (p. a.) for 183 days.

Lieutenant N. A. K. Burne, Bengal S C., (m. c.) for three months.

Brigade-Surgeon H. Cayley, (m c.) for six months.

Sub-Conductor P. Collins, Military Works Department, (m. c.) for six months.

Sub-Conductor J. Shaw, Military Works Department, (m. c.) for six months.

LONDON GAZETTE.

No. 160.—The following extracts are published for general information :—

"London Gazette," dated the 5th February, 1886, page 561.

INDIA OFFICE, 5TH FEBRUARY, 1886.

The Queen has approved of the following admissions to the Staff Corps made by the Goverments in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Edward de Sausmarez Smart, from the Middlesex Regiment. Dated 3rd May, 1883, but to rank from 1st July, 1881.

Lieutenant Rollo Estouteville Grimston, from the Loyal North Lancashire Regiment. Dated 7th March, 1883, but to rank from 1st July, 1881.

Lieutenant Clarence Yule Crommelin, from the West Riding Regiment. Dated 24th July, 1884, but to rank from 22nd October, 1881.

Lieutenant Charles Cheyne, from the West Yorkshire Regiment. Dated 23rd September, 1884, but to rank from 10th May, 1882.

Lieutenant Charles William O'Bryen, from the Cheshire Regiment. Dated 20th August, 1884, but to rank from 9th September, 1882.

"London Gazette," dated the 9th February, 1886, page 620.

WAR OFFICE, FEBRUARY 2, 1886

The Queen has been pleased to give orders for the following promotions in and appointments to the Most Honourable Order of the Bath.

* * * *

To be Ordinary Members of the Civil Division of the Third Class, or Companions of the said Most Honourable Order, *viz.*:—

* * * *

Colonel Charles Edward Stewart, C.M.G., C.I.E., Bengal Staff Corps, for services on the Afghan Frontier.

* * * *

PROMOTIONS.

No. 161.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Lieutenant-Colonel Alfred Bloomfield, Bengal S. C.,—7th March, 1886.

Lieutenant-Colonel John Gilbert Erskine Griffith, Bombay S. C.,—9th March, 1886

No. 162.—NATIVE ARMY—

17th Bengal Cavalry.

Ressaidar Izzat Khan, from the 6th Bengal Cavalry, to be Ressaldar.

With effect from the 5th December, 1885

No. 163.—PUNJAB FRONTIER FORCE—

1st Punjab Cavalry.

Kote-Duffadar Ghulam Jelani to be Jemadar, *vice* Jemadar Kurm Khan, transferred to 17th Bengal Cavalry.

With effect from 8th September, 1885.

No. 164.—VOLUNTEER CORPS—

Rohilkand Volunteer Rifle Corps.

Mr. C. W. P. Watts, C.S., to be Lieutenant.

RETIREMENTS.

No. 165.—Captain Robert Henry Forrest, Bengal S. C., half-pay list, has been permitted to retire from the service, with effect from the 24th March, 1886, subject to Her Majesty's approval.

VOLUNTEER CORPS.

No. 166.—In modification of G. G. O. No. 609 of 1880, it is notified that the Berar Volunteer Rifle Corps will be attached to the Nagpur Volunteer Rifle Corps for administrative purposes.

MILITARY WORKS DEPARTMENT.

No. 167.—Captain J. G. Lutyens, R.E., Assistant Engineer, 1st grade, is removed from the establishment of the Military Works Department, with effect from the 19th February, 1886. Pending further orders he will be attached to that Department under Section 7, paragraph 236E, of the Bengal Army Regulations.

PROMOTIONS.

No. 168.—The following promotions are made in the Engineer Establishment, with effect from the 28th October 1885 :—

NAME.	From	To	Nature of promotion
Lieutenant E H Hemming, R E.	Asst Engr., 2nd grade	Asst Engr, 1st grade	Permanent.
Lieutenant H G Harvey, R E	Asst. Engr., 2nd grade	Asst Engr., 1st grade	Sub *pro tem*

No. 169.—The following temporary promotions and reversions are ordered in the Engineer Establishment, with effect from the dates specified :—

NAME.	From	To	Date.
Captain T. Digby, R.E. . . .	Tempy. Exe. Engr., 4th grade	Asst. Engr., 1st grade . .	10th October, 1885
Captain T. Digby R.E. . . .	Asst. Engr, 1st grade . .	Tempy Exe. Engr., 4th grade	28th October, 1885.
Captain F. Peel, R.E. . . .	Asst. Engr., 1st grade . .	Tempy. Exe. Engr., 4th grade	31st October, 1885.
Captain F. Peel, R.E. . . .	Tempy Exe. Engr., 4th grade	Asst Engr., 1st grade . .	2nd November, 1885.
Captain F. Peel, R.E. . . .	Asst. Engr., 1st grade . .	Tempy. Exe. Engr., 4th grade	1st December, 1885.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 12th March, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 6th and the 12th March, 1886.

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Royal Sussex Regiment	Captain C. H. Woodhouse .	4th March, 1886	Rawal Pindi.		

Statement of Deposits on account of Estates between the 23rd January and the 12th March, 1886

On whose account.	Rank.	Corps.		Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R. a. p.		
Eugene Henry Nicholson.	Riding-Master.	3rd Dragoon Guards.	Insane .	...	552 11 1		

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 8th March 1886.

No. 60.—The following officers are promoted from Class III to Class II of the Superior Revenue Establishment of State Railways, Locomotive Department, with effect from the 1st January 1886 :—

Mr. C. E. Cardew.
Mr. G. B. Reynolds.
Mr. G. Winmill.
Mr. F. J. Ivens.
Mr. H. M. Cardew.
Mr. F. Goodwin.

The 9th March 1886.

No. 61.—The services of Lieutenant-Colonel A. J. Filgate, R.E., Accountant General, and Deputy Secretary to the Government of India in the Public Works Department, are placed temporarily at the disposal of the Department of Finance and Commerce, with effect from such date as his services may be required.

Major A. G. Begbie, R.E., Deputy Accountant General and *ex-officio* Under-Secretary to the Government of India, in the Public Works Department, is appointed to officiate as Accountant General, and Deputy Secretary to the Government of India in the Public Works Department, *vice* Lieutenant-Colonel A. J. Filgate, R.E.

Mr. R. G. Macdonald, Inspector of Public Works Accounts, is appointed to officiate as Deputy Accountant General, and *ex-officio* Under-Secretary to the Government of India, in the Public Works Department, *vice* Major A. G. Begbie, R.E.

No. 62.—The services of Colonel D. Limond, C.B., R.E., Chief Engineer, 1st Class, and Secretary to the Government of the Punjab in the Public Works Department, are placed at the disposal of the Military Department with effect from the afternoon of the 6th March 1886, on which date he made over temporary charge of his office to Mr. E. E. Oliver, Assistant to Chief Engineer and Under-Secretary to Government of Punjab, Public Works Department.

The 10th March 1886.

No. 63.—Mr. C. W. Odling Executive Engineer, 1st grade, is appointed to officiate as a Superintending Engineer in Bengal, with *temporary rank*, in the 3rd class.

The 12th March 1886.

No. 64.—Colonel Æ. Perkins, C.B., R.E., Aide-de-camp to the Queen, Chief Engineer and Secretary to the Chief Commissioner of the Central Provinces, in the Public Works Department, is appointed Chief Engineer and Secretary to the Government of the Punjab in the Public Works Department, *vice* Colonel D Limond, C.B., R.E., retired.

W. S. TREVOR, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 13, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 17th October 1885.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

	R	a.	p.
Subscription for *Gazette* and Supplement per annum	15	0	0
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Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance.*

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

HIGH COURT.

NOTIFICATIONS.

Calcutta, the 9th March 1886.

An examination of candidates to fill vacancies (present and future) in the staff of Extra Translators on the Court's Establishment on the Appellate Side, will be held at the High Court on Friday, the 2nd April 1886, at 10 o'clock A.M.

Of the candidates who may pass in Oordoo and Kythi-hindi two, of those who will pass in Bengalee and Kythi-hindi two, of those who pass in Asamese and Bengalee one, and of those who pass in Uryah and Bengalee one, will be selected for appointment as probationers.

Forms of application for admission to the examination (in respect of which a fee of R10 will be charged) are obtainable, together with copies of the rules prescribing the tests for the examination, on application at this Office. The forms, when duly filled up and accompanied by copies of certificates, will be received by the undersigned.

C. A. WILKINS,
Registrar.

The 22nd February 1886.

The following draft Rules, which the High Court propose to make under the provisions of the Bengal Tenancy Act, VIII of 1885, are published for general information, as required by Section 190 of the said Act.

These draft rules will be taken into further consideration on or after the 24th day of March 1886.

By order of the High Court,

C. A. WILKINS,

Registrar.

Rules under Section 100.

1. Every manager, appointed under Chapter IX of the Bengal Tenancy Act, shall in all matters act in accordance with such orders as may, from time to time, be issued by the District Judge.

2. The manager shall pay the Government revenue, rent, and other demands of the like nature, as also all just liabilities upon the estate, in due and proper time.

3. No manager shall have power to sell or mortgage any property, nor shall he grant or renew a lease for any period exceeding three years without the express sanction of the District Judge. Provided that this rule shall not render valid any lease for a shorter time than three years, if such lease is disapproved of by the District Judge, or if the District Judge directs that his sanction is to be obtained as regards all leases granted by the manager.

4. The manager shall apply for the sanction of the District Judge to any act which may involve extraordinary expense.

Rules under Chapter XII.

5. All applications to distrain shall be presented and heard in open Court. The examination mentioned in Section 123, Sub-Section (2), shall be on oath or affirmation.

6. All such applications and all notices of distraint under Section 141 shall be entered in a register to be called the "Distraint Register," which shall be kept in the form annexed. A copy of every such application, to be furnished by the applicant, shall be given to the officer appointed to make the distraint, and a copy of the notice under Section 141, to be similarly furnished by the applicant, shall be given to the officer placed in charge of the distrained property.

Form of Distraint Register prescribed by Rule 6.

Serial No. of		Date of application to distrain or of notice of distraint under Section 141.	Name and address of the applicant under Section 121 or of the person giving notice under Section 141.	Name and address of the Defaulter.	Amount of arrear claimed and period in respect of which it is claimed.	Purport of the order passed and date on which it is passed.	Name of the Officer deputed to distrain, or to take charge of property distrained.	Date of Distraint.	Date of sale proclamation.	Date of sale.	Amount realized by sale.				Amount (if any) deposited under Section 136.		Remarks.
Application under Section 121.	Notice under Section 141.										Arrear.	Costs.	Surplus.	Total.	Arrear.	Costs.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

7. The officer deputed to make a distraint under Section 124, or to take charge of produce distrained under Section 141, must in all cases be able to read and write the language of the district.

8. The written demand under Section 125 shall be framed in accordance with the entries contained in the application or notice referred to in Rule 2.

9. The notification of distraint directed in Section 124, Act VIII, 1885, shall be published—

By fixing up in a conspicuous part of the holding, or other place, in which the produce is, a notice that such produce has been distrained, and by proclaiming at the same time the contents of the notice by beat of drum.

10. The notice shall specify the name of the person at whose instance the distraint is made, the name of the defaulter, the name of the person in whose charge the produce has been placed, and the amount of the arrear due, and it shall direct any person intending to reap, gather, or store the crop or produce, if unreaped or ungathered, or intending to do any other act necessary for its preservation, to give due notice of his intention to the person who has been placed in charge.

11. The notice shall be fixed up in the presence of not less than two persons, in addition to the agent of the distrainer, who points out the crop or produce.

12. In the event of it being necessary for the distraining officer, or the officer placed in charge of distrained property, to reap, gather, or store any crops or produce, or to do any other acts for the due preservation of the same, as provided by Section 126, the person at whose instance the distraint was made shall advance the funds necessary to this end.

13. The officer holding a sale under Section 131, shall record a description of the property offered for sale, the names of all persons bidding for the same, and the amount bid by each; and if the sale is postponed, he shall record an order to this effect, and shall then and there notify the place where and the time when the sale will be held.

14. When the sale is concluded and the sale-proceeds are realized, the officer who held the sale shall, after paying the costs of the distraint and sale, as directed in Section 134, forthwith pay the balance into Court.

15. The officer holding the sale shall take separate receipts for all sums paid by him as costs of the distraint and sale under Section 134, Sub-Section (1), and if the person giving the receipt is unable to write, the receipt shall be attested by some person able to do so.

16. When a distraint is withdrawn under Section 136, the notification of distraint, published under Section 124, shall be taken down.

17. All officers deputed to distrain property under this chapter, shall, if there is a post-office in the vicinity, report to the Court by letter immediately the distraint is made, or if there is no such post-office, shall, immediately on his return, report in writing the nature and extent of the crop or produce distrained, the day on which the distraint was made, the name of the person (if any) placed in charge of the crop, and the day fixed for the sale, or if the sale has taken place the day on which it took place. He shall also immediately on his return file an account of all money received and disbursed by him, together with the receipts for the same and the record of the biddings at the sale, if a sale has taken place.

18. Every person, distraining produce by virtue of the authority conferred on him under Section 141 of Act VIII, 1885, shall give notice of such restraint to the Civil Court having jurisdiction to entertain an application for the distraint of such produce, in a tabular form which shall contain the following particulars :—

(*a*) The name and address of the person at whose instance the distraint was made and a description of his interest in the property, whether as proprietor, tenure-holder, or raiyat.

(*b*) The name of the defaulter, and of the place in which he resides, or was known to be last residing.

(*c*) The amount of the arrear with interest, if any, and the period in respect of which it is claimed.

(*d*) The holding in respect of which the arrear is claimed, the boundaries thereof, or such other particulars as may suffice for its identification.

(*e*) The description and approximate value of the produce distrained, and if the same has been reaped or gathered, the place in which it is stored

(*f*) The name of the person by whom the distraint was actually made, and the name and address of the person in whose charge the produce has been placed.

(*g*) The date on which the distraint was made.

(*h*) If the crop or produce is standing or ungathered, the time at which it is likely to be cut or gathered.

RICHARD GARTH.
H. S. CUNNINGHAM.
W. F. McDONELL.
A. WILSON.
L. R. TOTTENHAM.
CHARLES D. FIELD.
J. O'KINEALY.
CHUNDER M. GHOSE.

The 4th March 1886.

It is ordered under the provisions of Section 6 of the Evidence by Commission Act, 1859 [22 Vic., c. 20], and Section 5 of the Evidence by Commission Act, 1885 [48 and 49 Vic., c. 74], that the following rules be passed for regulating the procedure under the said Acts :—

1. The provisions of the Civil Procedure Code relating to the summoning, attendance,

and examination of witnesses, shall apply in the case of persons required to give evidence or produce documents under the said Evidence by Commission Acts..

2. The provisions of the Civil Procedure Code, and, so far as they are applicable, the rules and tables of fees and circular orders of the Calcutta High Court now in force, or which may hereafter from time to time be in force, relating to the costs of or incidental to the examination of witnesses including the remuneration of the Examiner, shall apply to cases where persons are required, under the said Evidence by Commission Acts, to give evidence, or produce documents, within the local limits of the jurisdiction of the Calcutta High Court, or beyond such limits and within its general jurisdiction.

RICHARD GARTH.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The following changes in the Regulations in Arts, having been sanctioned by the Senate and approved by His Excellency the Governor General in Council, are published for general information :—

In para. 7 of the Regulations for the degree of Bachelor of Arts under the head of Honour subjects in the A Course (Calendar, 1886, page 40) the word "either" after "and" and the words "or a second classical language" after the words "a second course in the classical language" have been omitted.

In para. 6 of the Regulations for the Entrance examination (Calendar, 1886, page 34) after the words "translation into the other language" the following words have been inserted : "and where a candidate takes up an oriental language for his second language he shall be required to translate sentences in English into one of the following vernacular languages :—Bengali, Hindi, Uriya, Mahratti, Urdu, Burmese, Armenian, Parbatia and Assamese. The Syndicate shall have power to add to this list."

In para. 9 of the Regulations for the degree of M.A. (Calendar, 1886, page 50) the word "two" between "alternatively" and "out of" has been omitted and the word "one" has been substituted for it; the words "group of" between "following" and "subjects" have been omitted; the word "Heat" has been inserted before the words "Electricity and Magnetism"; after the word "Magnetism" the following words have been added "as principal subjects with light and sound as subsidiary subjects"; before the word "Heat" the following words have been inserted "Light and Sound as principal subjects with"; after the word "Heat" the words "and the Elements of Molecular Physics" have been omitted, and the following words have been substituted for them "Electricity and Magnetism as subsidiary subjects"; the words "or two out of the following group" have been omitted; and the definitions marked "(B)" and "(C)" have been omitted and the following words have been substituted for them "candidates will have to show a thorough knowledge of the principal subjects and a general acquaintance with the subsidiary subjects, treating the subjects mathematically and experimentally."

In the foot-notes appended to the Regulations for the F.A. and B.A. examinations (Calendar, 1886, pages 35, 38,) the words "Sub-Inspector of Schools" have been inserted after the words "Deputy Inspectors of Schools" and before the words "and School Masters."

The Vice-Chancellor and Syndicate have appointed the following portions of the text-books in English to be read and to be committed to memory for the Entrance Examination, 1887 :—

To be read.

PROSE.

Southey . .	Life of Nelson, chapters I, II, III, VIII, and IX.

POETRY.

Palgrave . .	The Student's Treasury of English Lyrics— Not a drum was heard. *Wolfe.* Of Nelson and the North. *Campbell.* Oft I had heard of Lucy Gray.. *Wordsworth.* Sweet to the morning traveller. *Southey.* The deep affections of the breast. *Campbell.* The glories of our blood and state. *Shirley.* The noon was shady. *Cowper.* The sun descending in the west. *Blake.* Turn, turn thy hasty foot aside. *Gisborne.* When Britain first, at Heaven's command. *Thomson.* Who would true valour see. *Bunyan.* In the sweet shire of Cardigan. *Wordsworth.* How happy is he born and taught. *Wotton.*

To be committed to memory.

When Britain first at Heaven's command.
Not a drum was heard.
How happy is he.
Sweet to the morning traveller.

The following text-books have been appointed for the M.A. Physical Science Courses :—

M.A. EXAMINATION, 1888, AND SUBSEQUENT YEARS.

Physical Science.

(*B*) Heat, Electricity and Magnetism as principal subjects with light and sound as subsidiary subjects.

Principal Subjects.

Cumming . .	Introduction to the Theory of Electricity, 2nd edition, omitting arts. 124—136.
Maxwell . . .	Elementary Treatise on Electricity.
Faraday . . .	Experimental Researches on Electricity, vol. I.
Fleeming Jenkin .	Electricity and Magnetism.
Baynes . . .	Lessons on Thermodynamics, omitting arts. 49, 50, 58, 59, 61, 68, 96 and remaining articles.
Maxwell . . .	Theory of Heat, 5th edition, omitting pages 195—208.
Fourier . . .	Theory of Heat, chapters I and II.
Balfour Stewart .	A Treatise on Heat.

Subsidiary Subjects.

Daniell . . .	Text-book of the Principles of Physics 1st edition, chapter V, pages 74—133, chapters XIV and XV, or corresponding chapters of 2nd edition.

(*C*) Light and Sound as principal subjects, with Heat, Electricity and Magnetism as subsidiary subjects.

Principal Subjects.

Everett . . .	Vibratory Motion and Sound.
Donkin . . .	Acoustics, omitting appendix to chapter IV, appendix to chapter VI, and arts. 125, 131—135, 138—145, 162—214.
Airy . . .	On the Undulatory Theory of Optics.
Aldis . . .	A Chapter on Fresnel's Theory of Double Refraction.
Glazebrook . .	Physical Optics.
Stone . . .	Elementary Lessons on Sound, 1st edition, omitting pages 144—160.
Parkinson .	A Treatise on Optics.

Subsidiary Subjects.

Daniell . . . Text-book of the Principles of Physics, chapters VII, XIII and XVI, 1st edition, or corresponding chapters of 2nd edition.

W. GRIFFITHS,
Registrar.

SENATE HOUSE,
The 10th March 1886.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 16th March 1886.

No. 543.—With reference to Military Department Notifications No. 60, dated 29th January, and No. 140, dated 5th March 1886, the following Officers are appointed to officiate as Assistant Surveyors General, from the date of taking over charge of their respective offices :—

Colonel D. Macdonald, S.C., Deputy Superintendent, 2nd Grade, *vice* Major M. W. Rogers, R.E.

Lieutenant-Colonel W. F. Badgley, S.C., Deputy Superintendent, 3rd Grade, *vice* Lieutenant-Colonel J. Waterhouse, S.C.

The 9th March 1886.

No. 544.—Colonel D. Macdonald, S.C., Deputy Superintendent, 2nd Grade, Survey of India, having returned from furlough, is appointed to officiate as Deputy Superintendent, 1st Grade, with effect from the forenoon of the 9th March 1886.

No. 545.—The following reversions will take effect from the same date :—

Lieutenant-Colonel F. Coddington, S.C., Officiating Deputy Superintendent, 1st Grade, to revert to his substantive appointment of Deputy Superintendent, 2nd Grade.

Lieutenant-Colonel W. F. Badgley, S.C., Officiating Deputy Superintendent, 2nd Grade, to revert to his substantive appointment of Deputy Superintendent, 3rd Grade.

Lieutenant-Colonel H. S. Hutchinson, S.C., Officiating Deputy Superintendent, 3rd Grade, to revert to his substantive appointment of Deputy Superintendent, 4th Grade.

Lieutenant H. M Jackson, R.E., Officiating Deputy Superintendent, 4th Grade, to revert to his substantive appointment of Assistant Superintendent, 1st Grade.

H. R. THUILLIER, *Lieut.-Colonel, R.E.,*
Offg. Surveyor General of India.

AGENT TO THE GOVERNOR GENERAL, BELUCHISTAN, P. W. D.

NOTIFICATION.

Quetta, the 5th March 1886.

No. 524.—Mr. J. D. Davies, Executive Engineer, 1st Division, Frontier Road, is granted privilege leave for three months with effect from March 15th, or such subsequent date as he may avail himself of it.

A. C. BIGG-WITHER,
Joint Secy. to Agent to the Govr. Genl., Beluchistan, P. W. D.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

Extract from Regimental Orders by Colonel J. Miller, Commanding Bhopal Battalion, dated Sehore, the 3rd February 1886.

Captain E. S. Masters, having, in accordance with instructions received from the Agent to the Governor General for Central India, proceeded on Boundary Settlement duty, Lieutenant and Acting Adjutant P. A. Watson will perform the duties of 2nd-in-Command, in addition to his other duties, until Major C. Ransford reports his arrival at Sehore.

True Extract,

P. A. WATSON, *Lieutenant,*
Offg. Adjutant, Bhopal Battalion.

Countersigned,

L. S. NEWMARCH, *Lieut.,*
for *Agent to the Govr. Genl. for Central India.*

Statement of Silver Balance in the Calcutta Mint for the week ending 10th March 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 3rd March 1886 . .	1,32,188	
Value of Government silver in the Mint on the same date .	7,84,666	9,16,854
ADD—		
Silver received by the Mint during the week on account of the Currency Department	20,361	
Ditto ditto Government	21,953	42,314
		9,59,168
DEDUCT—		
New coin paid to Reserve Treasury during the week .	1,51,044	
Petty items issued for miscellaneous purposes . . .	...	1,51,044
Balance on the evening of the 10th March 1886 . . .	...	8,08,124
The Balance comprises—		
Silver held on account of the Currency Department .	1,52,550	
Ditto ditto Government	6,55,574	8,08,124
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	2,407	
Ditto ditto Government	...	2,407

A. W. BAIRD, *Major, R.E.,*
Offg. Master of the Mint.

CALCUTTA MINT,
The 11th March 1886.

ACCOUNTANT GENERAL'S OFFICE, PUBLIC WORKS DEPARTMENT.

NOTIFICATION

Statement of the Monthly Accounts of the several Branches of the Public Works Department received in the Office of the Accountant General, Public Works Department, up to the 5th March 1886.

PUBLIC WORKS (BUILDINGS AND ROADS AND MILITARY WORKS BRANCH) AND TELEGRAPH.

Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.
1	Punjab	Dec. 1885	Feb. 22, 1886
	Rajputana		
3	Bombay	Do „	Do. 24, „
	Central India		
5	Central Provinces	Do. „	Do. 25, „
6	Bengal	Do „	Mar 2, „
	Hyderabad (Assigned Districts).		
	Madras		
	Military Works Branch		
	North-Western Provinces and Oudh.		
	Port Blair		
12	Hyderabad (Imperial)	Do. „	Do. 3, „
13	Coorg	Nov. „	Jan. 28, „
14	British Burma	Do. „	Do. 29, „
15	Assam	Do. „	Feb. 4, „

IRRIGATION.

Order of Receipt.	Accounting Offices.	Last month for which received	Date of Receipt
1	Rajputana	Dec. 1885	Feb. 16, 1886
2	Punjab	Do. „	Do 22, „
3	Bombay	Do. „	Do. 24, „
4	Bengal	Do. „	Mar. 2, „
	Madras		
	Military Works Branch		
7	North-Western Provinces and Oudh.	Do. „	Do. 3, „
8	British Burma	Nov. „	Jan. 29, „

TELEGRAPH DEPARTMENT.

Order of Receipt.	Accounting Offices.	Last month for which received	Date of Receipt
1	Indo European	Nov. 1885	Feb. 18, 1886
2	Indian	Do. „	Do. 23, „
3	General	Oct „	Do 1, „

GUARANTEED RAILWAYS.

Order of Receipt.	Accounting Offices.	Last month for which received	Date of Receipt
1	Bombay	Dec. 1885	Feb. 22, 1886
	North-Western Provinces and Oudh.		
	Punjab		
4	State Railway Stores Branch.	Do. „	Do. 23, „
5	Madras	Do. „	Mar. 1, „
6	Bengal	Nov. „	Feb. 4, „

STATE RAILWAYS (CAPITAL).

Order of Receipt.	Accounting Offices.	Last month for which received	Date of Receipt.
1	Nagpur Bengal	Dec. 1885	Feb. 16, 1886
2	Punjab Ry. Surveys	Do „	Do. 19, „
3	Amritsar Pathankot	Do. „	Do. 20, „
4	N. W. P. and Oudh Subsidised Rys.	Do. „	Do. 22, „
	Punjab Northern		
	Sindh-Sagar		
	Umaria Colliery		
	Wardah Coal		
9	Bombay Railway Surveys	Do. „	Do. 23, „
	State Ry Stores Branch		
11	Bengal & North-Western.	Do. „	Do. 25, „
	Naihati		
	Tirhoot		
14	Assam Railway Surveys	Do. „	Mar. 2, „
	Bengal Central		
	Bhopal		
	Chittagong-Daoodkandi		
	Dacca-Mymensing		
	Dhond and Manmad		
	Eastern-Bengal		
	Kaunia-Dhurla		
	Northern Bengal		
	Nagpur-Chhattisgarh		
	Ranaghat-Bhagwangola		
	Holkar		
25	Madras Railway Surveys	Do. „	Do. 3, „
	Rajputana Malwah		
	Rewari Ferozepore		
29	British Burmah	Nov. „	Jan. 25, „
	Cawnpore-Achneyra		
31	Assam Subsidized Rys.	Do. „	Do. 29, „
	Jhansi-Manikpur		
33	Indus Valley	Do. „	Feb 1, „
	Belaspur-Etawah		
	Sutlej Bridge Division		
	Bhopal Extension Survey		
37	Southern Mahratta	Do. „	Do. 3, „
38	Chirra Punji Mt.	Do. „	Do. 4, „
39	Bengal Provincial Surveys	Do. „	Do. 8, „
40	East Indian	Do. „	Do. 15, „
41	Patna-Gya	Do. „	Do. 16, „
	Sindia		
	Ghazipur-Dildarnagar		
44	Cuddapah-Nellore	Do „	Do. 18, „
45	N.-W. Provinces Provincial Rys.	Do. „	Do. 22, „
45	Sindh-Pishin	Oct. „	Dec. 22, 1885
47	Jorhat	Do. „	Jan. 25, 1886
48	Bellary-Kistna	Do. „	Feb. 15, „
49	Sind-Pishin	Sept. „	Do. 13, „
50	Bolan	Do. „	Do. 13, „

STATE RAILWAYS (REVENUE).

Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.
1	Amritsar-Pathankot	Dec. 1885	Feb. 20, 1886
2	Punjab Northern	Do. „	Do. 22, „
	Umaria-Colliery		
4	Bhopal	Do. „	Mar. 2, „
	Eastern Bengal		
	Bengal Administrative Charges		
7	Rajputana-Malwah	Do. „	Do. 4, „
8	British Burmah	Nov. „	Jan. 25, „
9	Cawnpore-Achneyra	Do. „	Do. 28, „
	Dacca-Mymensing		
	Kaunia-Dhurla		
	Nalhatti		
	Northern Bengal		
	Nagpur-Chhattisgarh		
	Tirhoot		
	Wardah Coal		
17	Indus Valley	Do. „	Feb. 2, „
	Southern Mahratta		
19	East Indian	Do. „	Do. 15, „
20	Dildarnagar-Ghazipur	Do. „	Do. 16, „
	Sindia		
	Patna-Gya		
23	Jorhat	Do. „	Mar. 2, „

FOREIGN STATES.

RAILWAYS—CAPITAL.

Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.
1	Bhavnagar-Gondal	Dec. 1885	Feb 22, 1886

RAILWAYS—REVENUE.

Order of Receipt.	Accounting Offices.	Last month for which received.	Date of Receipt.
1	Bhavnagar-Gondal	Dec 1885	Mar 2, 1886

FORT WILLIAM,
The 10th March 1886.

A. FILGATE, *Lieut.-Colonel, R.E.,*
Accountant General, P. W. Dept.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February 1886.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent Portion.	5 per cent Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865	Reduced 4 per cent. Loan of 1879	Total.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent Portion.	Total.			
Balance of 15th February 1886 .	54,100	13,72,587	27,65,600	2,23,07,100	91,67,100	2,64,70,400	2,31,96,000	8,52,78,787	44,19,000	76,35,400	9,57,59,000	10,78,13,400	1,33,800	32,200	19,33,12,287
Add—															
Amount enfaced at Madras between 16th and 28th February 1886 . .	...	...	...	...	...	...	...	.	...	...	..	...	...	...	...
Amount enfaced at Bombay between 16th and 28th February 1886 . .	...	...	1,000	7,500	500	73,000	3,000	85,000	...	21,000	1,22,500	1,43,500	...	...	2,28,500
Amount enfaced at Calcutta between 16th and 28th February 1886 . .	..	...	4,000	1,13,300	...	3,40,600	25,500	4,83,400	...	10,000	1,11,000	1,21,000	...	...	6,04,400
	54,100	13,72,587	27,70,600	2,24,27,900	91,67,600	2,68,84,000	2,32,24,500	8,58,47,187	44,19,000	76,66,400	9,59,92,500	10,80,77,900	1,33,800	32,200	19,41,45,187
Deduct—															
Amount written off in the London Registers . .	...	...	...	29,100	600	73,100	25,500	1,28,300	...	30,000	1,32,000	1,62,000		...	2,90,300
Balance on 28th February 1886	54,100	13,72,587	27,7),600	2,23,98,800	91,67,000	2,68,10,900	2,31,99,000	8,57,18,887	44,19,000	76,36,400	9,58,60,500	10,79,15,900	1,33,800	32,200	19,38,54,887

NOTE.—From 9th June 1867 to 31st Dec. 1885 enfaced from India 5,179 lakhs, re-transferred from London 4,618 lakhs.

,, 1st Jan. 1886 to 15th Jan. 1886	,,	,,	1 ,,	,,	,,	2 ,,
,, 16th ,, ,, to 31st ,, ,,	,,	,,	9 ,,	,,	,,	7 ,,
,, 1st Feb. ,, to 15th Feb. ,, ,,	,,	,,	19 ,,	,,	,,	6 ,,
,, 16th ,, ,, to 28th ,, ,,	,,	,,	8 ,,	,,	,,	3 ,,
			5,216 lakhs.			4,636 lakhs.
			4,636 ,,			
Balance against India			. 580 lakhs.			

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 2nd March 1886.

R. HARDIE,
Secretary and Treasurer.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October 1884).

Register Number.	Description.	Metal.	Value. R	a.	p.	Number available for sale.	Remarks.
	Found in the Fattehgarh District.						
1	Coins of Maizz-ud-din Muhammad bin Sami: Obverse: Horseman with an indistinct Persian inscription probably "Muhammad." Reverse: Bull with a Hindi inscription "Shri Muhammad Sami."—Date about 1192 A.D.	Copper.	0	1 each	0	26	These coins will be available for sale up to and not later than the 4th September 1886.
	Found at Chaibassa, in the Singbhum District.						
4	Old Hindu punched coins . .	Silver .	0	4 each	0	245	Do. 7th December 1886.
	Found in the Gujrat District (Punjab).						
22	Coins of Pathan Sikandar Lodi A. H. 894—923 = A.D. 1488—1517, with imperfect dates.	Copper.	0	1 each	0	83	Do. 17th January 1887
23	Ditto with illegible dates . .	Do.	0	0 each	6	108	

A. W. BAIRD, *Major, R.E.,*
Offg. Master of the Mint.

Statement of the Affairs of the Bank of Bengal for the week ending 9th March 1886.

LIABILITIES.	R	a.	p.
Capital paid-up	2,00,00,000	0	0
Reserve Fund	41,56,744	15	0
Public Deposits at Head Office . (R. 72,11,214 8 9)	2,04,19,322	3	9
Public Deposits at at Branches (1,32,08,107 11 0)			
Other Deposits at Head Office and Branches	2,82,26,798	11	7
Bank Post Bills, &c.	5,33,514	12	6
Sundries	14,23,882	15	8
RUPEES .	7,47,60,263	10	6

ASSETS.	R	a	p.
Government Securities . . .	40,55,176	12	0
Other authorized Investments . .	51,92,200	0	0
Loans on Government and other authorized Securities . . .	98,08,763	6	3
Accounts of Credit on Government and other authorized Securities .	74,72,468	6	1
Bills discounted and purchased .	2,19,35,095	8	3
Balances with other Banks . .	6,46,860	14	9
Bullion	426	3	11
Dead Stock	11,31,678	6	5
Stamps	9,666	1	6
Sundries	8,36,291	15	3
	5,10,88,627	10	5
Cash and Currency Notes at Head Office . (R 83,05,396 4 10)	2,36,71,636	0	1
Cash and Currency Notes at Branches . (1,53,66,239 11 3)			
RUPEES .	7,47,60,263	10	6

By order of the Directors,

BANK OF BENGAL,
Calcutta, 11th March 1886.

J. GORDON,
Chief Acctt. & Dy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.

Percentage 46·7.

Statement of Transactions of District Savings Banks and State Railway Provident Institutions for the quarter ending 31st December 1885.

Provinces.	Number of Banks open.	Deposits.				Withdrawals.								Balance.		
		No.	Amount			No.	Amount of Principal.			Amount, Interest.						
			R	a.	p.		R	a.	p.	R	a.	p.		R	a.	p.
India . . .	10	1,082	70,022	13	7	414	74,319	5	4	226	6	6		6,26,654	7	6
Central Provinces .	18	704	53,273	7	0	227	68,519	9	2	169	9	4		5,31,735	11	11
British Burmah .	14	430	33,258	9	6	244	37,766	9	9	74	4	10		2,34,350	6	7
Assam . . .	11	330	24,395	2	8	198	36,940	13	9	256	14	1		3,96,157	10	1
Bengal . . .	47	2,169	2,59,540	10	0	1,510	2,35,394	15	11	1,097	2	6		25,53,316	10	6
N.-W. P. and Oudh	49	2,990	1,85,121	1	1	1,154	2,25,168	15	7	954	2	0		17,67,503	3	9
Punjab . . .	25	719	1,14,728	0	11	436	1,24,567	1	3	661	13	4		10,90,839	4	10
Berar . . .	6	118	12,517	7	0	78	15,853	13	8	27	15	5		1,94,876	1	2
State Railways .	13	30,515	2,25,759	4	6	1,057	87,101	5	5	610	12	6		16,74,274	14	1
TOTAL .	193	39,057	9,78,616	8	3	5,318	9,06,032	9	10	4,079	0	6		90,69,708	6	5

E. GAY,
Offg. Comptroller General.

CALCUTTA,
The 11th March 1886.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
		R	
23	N 4—07214 .	50	The District Superintendent of Police, Lucknow.

ALLAHABAD,
The 10th March 1886.

A. H. ANTHONY,
Asst. Accountant Genl.,
In charge of Paper Currency Office.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
		R	
35	. E 25—02290 .	50	Sarni Mul, Sub-Divisional Clerk, N. W. F. Road Division, P. W. Department, Bannu.

WILLIAM H. DOBBIE,
for *Deputy Commissioner of Currency.*

LAHORE,
The 6th March 1886.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.—ESTABLISHMENT.

Calcutta, the 5th March 1886.

No. 18.—Mr. T. Wood, Class III, Superior Revenue Establishment of State Railways, Stores Department, was attached to the Office of the Port Store-keeper, State Railway Department, Bombay, from the 13th to the 19th February 1886.

Mr. T. Wood, Class III, Superior Revenue Establishment of State Railways, Stores Department, is appointed Port Store-keeper at Bombay, with effect from the 20th February 1886, until further orders.

No. 19.—Mr. F. J Pope, Assistant Engineer, 1st Grade, passed the Lower Standard Examination in Hindustani, prescribed in Public Works Department Code, Volume I, Chapter II, Section i, paragraph 21, on the 7th September 1885.

No. 20.—Baboo Preo Nath Ghose, Assistant Engineer, 1st Grade, passed the Lower Standard Examination in Hindustani, prescribed in Public Works Department Code, Volume I, Chapter II, Section i, paragraph 21, on the 4th January 1886.

F. S. STANTON, *Colonel, R.E.,*
Director General of Railways.

CEMETERY NOTICE.

List of monuments in the Lahore Cemetery published with reference to Rule XIX,* Part I of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June 1885 :—

* When a monument needs repairing, the officer in charge of the cemetery should communicate with the friends of the deceased or, when such communication is not possible, advertise three times in the *Gazette of India* and the Gazette of the Province ; and if it falls into a ruinous condition, and no person will undertake to restore it, the ruined monument shall be made level with the ground during the next repairs, and any slab it contained will be placed over the grave in simple masonry, or be inserted in the wall of the cemetery.

Inscription.	*Date.*
Philip Melville	1854
Edward Banker	1851
Large grave. (No name.)	
Pillar on pedestal. (No name.)	
Daniel Sandford	1849
Lieutenant Augustus Thompson . .	1849
August Thompson	1848
Richard Thompson	1848
Sarah Ann Godwin	1849
John George Bowser	1849
James Ray	1849

Inscription.	*Date.*
Francis Tibbets	1849
Double grave. (No name.)	
Archer	1848
Grave. (No name.)	
Owens	1849
Macnamara	1849
Edith Carter	1849
Elizabeth Read	1848
Ensign Giles	1848
Large grave. (No name.)	
Large grave. (No name.)	
Elizabeth Bodel	1849
Letitia Whitaker	1847
Three upright pillars. (Inscription illegible.)	
Large grave. (Inscription illegible.)	
Juliana Francis Lamb	1850
Large grave. (Inscription illegible.)	
Joseph Travis	1846
Large grave. (Inscription illegible.)	
Frank Montagu Ryves	1850
Harry Robert Ryves	1850
Elizabeth Rees	1850

J. F. MONTGOMERY,

Chaplain of Lahore.

LAHORE,

The 6th February 1886.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 10th March 1886.

No. 15924.—Mr. J. B. Short, who has been appointed Deputy Post Master General, British Burma Circle, received charge of his circle from Mr. G. B. Groves, before noon, on the 14th December 1885.

The 11th March 1886.

No 15978.—Mr. F. B. Oshea is appointed to officiate as a 2nd grade Superintendent.

Mr. Narayan Chimnaji is appointed to officiate as a 3rd grade Superintendent.

Mr. Vaman Ganesh is appointed to officiate as a 4th grade Superintendent.

No 15981.—In the chain of arrangements consequent on Mr. H. E. M. James going on furlough, Mr. L. G. Wait is appointed to officiate as Assistant Director General of the Post Office, *vice* Mr. G. J. Hynes.

Mr. E. C. O'Brien is appointed to officiate as Assistant Director General *vice* Mr. L. G. Wait.

Mr. L. A. Massa is appointed to officiate as Secretary to the Director General of the Post Office *vice* Mr. E. C. O'Brien.

Messrs. Wait, O'Brien and Massa assumed charge of their respective offices on the 10th March before noon.

No. 15984.—Mr. C. A. Stuart, Presidency Post Master, Bombay, resumed charge of his duties from Mr. W. Merrett, on the 1st March 1886, before noon.

G. J. HYNES,

Astt. Director General of the Post Office of India.

Unclaimed letters held in the Calcutta General Post Office on 11th March 1886.

Blaney, A. E.

Letters marked "Care of Post Office."

A. B.
Anglell, D.
Atkinson, Mrs. T.
Atkinson, Thos.
Baggs, H. W.
Barclay, J. J. T.
Bennett, J. B.
Blaker, Mr.
Blunt, W. R.
Bose, P. N.
Bowers, S.
Brown, Rev. J. J.
Butler, T.
Capel, Lt.-Col.
Carpenter, A.
C. B. H.
Chelton, H.
Clark, James.
Clarke, F. G.
Coleman, R. J.
Crawford, J.
Croghan, W. J.
Dawkins, W. G.
"Dee."
Derham, Henry.
Dessa, H. T.
Dickie, Capt J. E.
Dinmock, Basil.
Dover, Miss Edith.
Dulres, Mrs.
Dundas, Mrs.
Dwarris, J. H.
E.
E. M. K., Miss.
Easton, Percy H.
Ellis, Mrs. Jus.
Entwisle, R.
Fez, Lt. Col.
Flinsch, Ferdinand.
Franklin, R. O.
Freise, C.
Gilmour, Capt. D. C.
Goldberg, H.
Grant, Mrs. M.
Greenhill, E. G.
Griffiths, Norris.
Haly, J. J.
Harmer, J. A.
Heath, Mrs.
Herrmann, M.
Henderson, Joseph.
Henstrom, E. W.
Hughes, Capt.
Jefferson, J. J. D.
K P M.
Kirkbride, J.
Litke, de Louis G.
Lloyd, E. T.
Lord, Esq.
Love, J. W.
M. O.
MacDougall, D.
McLaughlin, John.
Manheld, J. J.
Martin, C. N.
Mathieson, L.
Mattin, Mrs.
May, H B.
May, J. A.
Minaett, Mr.
Nellie, Miss N.
Newham, A. W.
Norris, H.
Norville, Mrs. L.
Orme, R. W.
Page, George.
Palmer, Col. A. P.
Parker, Mrs. A. H.
Patton, Capt. A.
Percy, A.
Phillips, W. G. St. V.
Philips, Henry.
Pike, H. R.
Pyle, Mrs. C. I.
Reece, Mrs. A.
Roberts, J. R.
Robinson, E. A.
Robinson, W.
Rode, Capt. J. H.
S. M.
Saxavany, K.
Schuster, Maurice.
Shaw, H. J.
Simpson, Percy.
Singleton, C. W.
Smallwood, Geo.
Smart, Mrs. R. B.
Smith, Mrs. F. E.
Speer, A. E.
Stanislaus, Walter.
Straw, Mrs .R.
Sternbergh, A.
Storey, A.
Street, W.
Symons, W. S.
Thorpe, Sydney.
Tooms, Charles.
Transche, Hern. J. Von.
Turner, Mrs. H. G.
Tyrrell, David.
Uren, Capt. T.
Vinall, J. N.
Vivian, Miss Kate.
Vob, Mrs.
Volpi Beaucourt, et.
Walker, G. A.
Walker, P. C.
Waterton, Guy.
Webster, Fred.
Webster, T. E.
Wessendorff, Henri.
Whiteley, H.
Whitmster, J.
Wilson, Mrs. Mark.
Wittelstraus, W.
Wood, Tempest.
Yancovici, Mendel.

Registered Letters.

Cesare, Mon. F.
Chapman, D'Arcy.
Gambal l, Augustus.
Godfrey, J. B.
Harris, Ashby.
Nilson, Mrs.
Ross, A.
Sarkies, J. W.
Steruzilles, David.
Sternbergh, M.
Thibaud, T.

Unclaimed Letters held in the Barrackpore Post Office on the 8th March 1886.

Bennett, G. A. T.
Bhattacharjee, Indra Bhusan.
Boyd, E. A.
Brown, F.
Chater, L.
Cook, Alexander.
Dickson, D.
Fagan, N. R.
Fraser, Miss L.
Garrett, Capt. E. A.
Ghosh, Hari Churn.
Hart, E. H.
Landale, J.
Lyon, J.
Macdonell, B.
Macdougald, P.
Maseyk, I. D.
Moses, D. H. R.
Robertson, J.
Rodgers, George Pte.
Roy, Nil Madhub.
Sutton and Ramsay.

E. HUTTON,

Presidency Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

The 13th March 1886.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886.	
Madras and Ceylon	20th Mar.	P. & O. Str. *Ballaarat.*
Colombo, Penang, Singapore, Hong-Kong, Shanghai, Yokohama, and Australian Colonies	16th "	From Bombay.
Foreign Mails *vid* Bombay	16th "	From Bombay.*
Ditto Book Post and Pattern Packets	15th "	From Bombay.
Rangoon and Moulmein	17th "	Str. *Ethiopia.*†
Akyab, Kyouk Phyoo, Sandoway and Rangoon	17th "	Str. *Busheer.*
Straits and Hong-Kong	18th "	Str. *A. Apcar.*

* Also for Cape of Good Hope and Natal through United Kingdom, can be forwarded.

† Also for Port Blair can be sent by this opportunity.

N.B.—The letter-box will close at 7 P.M. precisely, after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P.M.

E. HUTTON,

Presidency Post Master.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *₹4-8;* per eight-ounce tin, *₹8-8;* per pound tin, *₹16-8.* The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *₹5-8;* per eight-ounce tin, *₹10-8;* per pound tin, *₹20.* This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا کوئيناڈين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اونکے جو کوئي ايک مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سوله روپيه آٹهه آنه '

اور عوام‌الناس بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس ٹين کا پانچ روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا دس روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا بيس روپيه '

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورۂ بالا کے محصول ڈاک چار روپيه آٹهه اونس کے ٹين کا آٹهه آنه ; اور ايک پونڈ کے ٹين کا بارہ آنه ,

CRYSTALLYNE CINCHONA FEBRIFUGE.

A new and improved preparation made at the Government Factory from Red Cinchona Bark This is a more perfect substitute for Quinine than the ordinary uncrystallized Febrifuge. It can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds and upwards* at a time, from the Superintendent, Royal Botanic Garden, Seebpore, near Calcutta, for *cash only*, at the following rates: per four-ounce tin, ₹6-8; per eight-ounce tin, ₹12-8; per pound tin, ₹24. The general public can be supplied by the Superintendent, Royal Botanic Garden, for *cash only*, at the undernoted rates: per four-ounce tin, ₹8-8; per eight-ounce tin, ₹16-8; per pound tin, ₹32. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

کرسٹلبن سنکونا دوائي بخار '

لال سنکونا بارک کي ايک نئي اور عمده دوا گورنمنٹ فاکٹري مين تيار هوئي هی معمولي بے صاف کي هوئي دوائي بخار سے کونين کے لئے يهه بهت خوب قايم مقام هی اور سيب پور متصل کلکته کے بوٹانکل گارڈن يعني کمپني باغ کے سپرنٹنڈنٹ صاحب سے هر ايک ملازم سرکاري کام اور خيرات کے لئے اور وه لوگ جو ايک مشت بيس پونڈ لين نقد اس بهار سے خريد سکتے هين يعنے چار آونس کے ٹين کا چهه روپيه آٹهه آنه ; آٹهه آونس کے ٹين کا باره روپيه آٹهه آنه ; اور ايک پونڈ کے ٹين کا چوبيس روپيه—

اور عام لوگون کو بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے نقد اس بهار پر مل سکتا هی يعنے چار آونس ٹين کا آٹهه روپيه آٹهه آنه ; آٹهه آونس کي ٹين کا سوله روپيه آٹهه آنه اور ايک پونڈ ٹين کا بتيس ۳۲ روپيه يهه د کلکته کے بڑي بڑي ولايتي اور ديسي دواخانون مين بهي بکتي هی محصول ڈاک چار آونس کي ٹين کے لئے چار آنه ; آٹهه اونس کي ٹين کے لئے آٹهه آنه اور ايک پونڈ کي ٹين کے لئے باره آنه علاوه اوپر لکهے هوئے نرخ کے هی '

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

HINDU FAMILY ANNUITY FUND.

Abstract Statement of the Audited Accounts of the Hindu Family Annuity Fund for the Year ended 31st March 1885.

Receipts.	Amount			Disbursements.	Amount		
	R	a.	p.		R	a	p.
Subscriptions	26,580	1	0	Annuity	3,479	10	6
Entrance Fees	125	0	0	Establishment	1,094	15	0
Government of India	34,328	14	10	Miscellaneous	1,154	8	3
Deposit Account	381	7	9	Government of India	34,316	13	1
Interest	6,776	14	10	Deposit Account	443	10	3
Miscellaneous Receipts	6	7	6	Advances Recoverable	432	3	7
Furniture (by Sale)	5	0	0	Furniture	44	7	9
Advances Recoverable	700	0	0	Government Securities purchased	29,000	0	0
Investment Account	870	0	0	Closing Cash Balance	378	13	0
Opening Cash Balance	571	3	6				
TOTAL R	70,345	1	5	TOTAL R	70,345	1	5

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RAMAPRASANNA GHOSH, M A, B.L
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NURSING DOSS AUDDY,
Secretary

CALCUTTA,
THE HINDU FAMILY ANNUITY FUND OFFICE,
The 2nd January 1886

HINDU FAMILY ANNUITY FUND.

The following Resolution of the subscribers to the Hindu Family Annuity Fund, assembled in Meeting on the 30th January 1886, is published for general information as required in Rule 57 of the Rules of the Fund :—

That the Directors be authorised to draw, in the manner provided in Rule 55, Rs (8,266) eight thousand two hundred and sixty-six, during the year 1886-87, from the Deposit Account with the Government of India, that this Resolution be published in the *India Gazette*, the *Calcutta Gazette*, the *Statesman*, the *Indian Mirror*, and the *Naba Bibhakar*; and that a copy be also forwarded to the Government of India, Financial Department, agreeably to Rule 58.

RAMAPRASANNA GHOSH,
Secretary.

DENONATH GHOSH,
Chairman.

NOTICE.

Notice is hereby given that the partnership subsisting between us the undersigned James Hewitt Barry Emily Jane Barry the said James Hewitt Barry and James Thomas Snell (executors of the will of John Boyle Barry deceased) Patrick Playfair and John Horne as Merchants and Agents at Lyons Range in the City of Calcutta in the Empire of India under the style or firm of Barry and Company was on the 31st day of December 1885 dissolved by effluxion of time so far as regards the said Emily Jane Barry James Hewitt Barry and James Thomas Snell (Executors of John Boyle Barry deceased) all debts due and owing from and to the said firm will be paid and received by the said James Hewitt Barry Patrick Playfair and John Horne by whom the said business will in future be carried on. As witness our hands this 27th day of January 1886.

J. H. BARRY.
EMILY JANE BARRY.
J. T. SNELL.
P. PLAYFAIR
J. HORNE.

BRITISH BURMA.

NOTICE.

DEPUTY COMMISSIONER'S COURT,
DISTRICT THONEGWA

The 4th February 1886.

CIVIL SIDE MISCELLANEOUS CASE
NO. 4 OF 1885.

IN THE MATTER OF THE ESTATE OF
G. J. ROBERTS, DECEASED.

Whereas G. J. Roberts, late Manager, Government Tobacco Plantation, Maubin, Thonegwa District, died intestate on the 5th January 1885 Notice in pursuance of the 7th Section of Regulation V of 1799 is hereby given to all persons claiming to have any interest in the property and credits of the said G. J. Roberts, deceased, to appear in the said matter (if they think fit so to do) either personally or by a duly authorized agent, on the 15th May 1886, when the Court will proceed upon all the claims and pronounce judgment in the matter.

Dated Maubin, the 6th February 1886.

W. W. PEMBERTON,
District Judge, Thonegwa.

PROMISSORY NOTES.

Lost

The lower half of the Government Promissory Note No. 200570, of the 4 per cent. of 1865, for ₹1,000, originally standing in the name of the Bank of Bengal, and last endorsed to Sreemutty Krishna Kamini Rudra, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and of the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

SREEMUTTY KRISHNA KAMINY RUDRA.
Calcutta.

Lost, Stolen, or Destroyed.

The undermentioned Government Securities particularised at foot, belonged to Tara Prosonno Mukerjee, deceased, by whom they were never endorsed to any other person. Payment of the undermentioned notes and of the interest thereupon has been stopped at the Public Debt Office, and application is about to be made to Government for the issue of duplicate notes in favour of the undersigned, the representative of the said Tara Prosonno Mukerjee :—

Note No. 012711 of the 4 percent of 1854-55, originally standing in the name of Abhoy Churn Roy, and last endorsed to late Tara Prosonno Mukerjee, for ₹500.

Note No. 032436, of the 4 per cent. of 1854-55, standing in the name of Tara Prosonno Mukerjee, for ₹500, and

Note No. 006517, of the 4½ per cent. of 1872, standing in the name of Tara Prosonno Mukerjee, by whom they were never endorsed to any other person, for ₹500.

GANGA PROSONNO MUKERJEE,
Bally.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 13, 1886.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information :—

ACT NO. VI OF 1886.

THE BIRTHS, DEATHS AND MARRIAGES REGISTRATION BILL, 1886.

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An Act to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes.

WHEREAS it is expedient to provide for the voluntary registration of births and deaths among certain classes of persons, for the more effectual registration of those births and deaths and of the marriages registered under Act III of 1872 or the Indian Christian Marriage Act, 1872, and of certain marriages registered under the Parsi Marriage and Divorce Act, 1865, and for the establishment of general registry offices for keeping registers of those births, deaths and marriages;

XV of 1872.

XV of 1865.

And whereas it is also expedient to provide for the authentication and custody of certain existing registers made otherwise than in the performance of a duty specially enjoined by the law of the country in which the registers were kept, and to declare that copies of the entries in those registers shall be admissible in evidence;

It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title and commencement.

1. (1) This Act may be called the Births, Deaths and Marriages Registration Act, 1886; and

(2) It shall come into force on such day as the Governor General in Council, by notification in the Gazette of India, directs.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Local extent.

2. This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

"sign" includes mark, when the person making the mark is unable to write his name:

"prescribed" means prescribed by a rule made by the Governor General in Council under this Act: and

"Registrar of Births and Deaths" means a Registrar of Births and Deaths appointed under this Act.

Saving of local laws.

4. Nothing in this Act, or in any rule made under this Act, shall affect any law heretofore or hereafter passed providing for the registration of births and deaths within particular local areas.

Powers exercisable from time to time.

5. All powers conferred by this Act may be exercised from time to time as occasion requires.

CHAPTER II.

GENERAL REGISTRY OFFICES OF BIRTHS, DEATHS AND MARRIAGES.

Establishment of general registry offices and appointment of Registrars General.

6. (1) Each Local Government—

(a) shall establish a general registry office for keeping such certified copies of registers of births and deaths registered under this Act, or marriages registered under Act III of 1872 (*to provide a form of marriage in certain cases*) or the Indian Christian Marriage Act, 1872, or, beyond the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Bombay, under the Parsi Marriage and Divorce Act, 1865, as may be sent to it under this Act, or under any of the three last-mentioned Acts, as amended by this Act; and

XV of 1872.

XV of 1865.

(b) may appoint to the charge of that office an officer, to be called the Registrar General of Births, Deaths and Marriages, for the territories under its administration:

(2) Provided that the Governor of Bombay in Council may, with the previous sanction of the Governor General in Council, establish two general registry offices and appoint two Registrars General of Births, Deaths and Marriages for the territories under his admininistration; one of such general registry offices and of such Registrars General being established and appointed for Sindh and the other for the other territories under the administration of the Governor of Bombay in Council.

Indexes to be kept at general registry office.

7. Each Registrar General of Births, Deaths and Marriages shall cause indexes of all the certified copies of registers sent to his office under this Act, or under Act III of 1872, the Indian Christian Marriage Act, 1872, or the Parsi Marriage and Divorce Act, 1865, as amended by this Act, to be made and kept in his office in the prescribed form.

XV of 1872

XV of 1865

Indexes to be open to inspection.

8. Subject to the payment of the prescribed fees, the indexes so made shall be at all reasonable times open to inspection by any person applying to inspect them, and copies of entries in the certified copies of the registers to which the indexes relate shall be given to all persons applying for them.

The Births, Deaths and Marriages Registration Act, 1886.

(*Chapter III.—Registration of Births and Deaths.—Sections 9-17.*)

Copies of entries to be admissible in evidence.

9. A copy of an entry given under the last foregoing section shall be certified by the Registrar General of Births, Deaths and Marriages, or by an officer authorised in this behalf by the Local Government, and shall be admissible in evidence for the purpose of proving the birth, death or marriage to which the entry relates.

Superintendence of Registrars by Registrar General.

10. Each Registrar General of Births, Deaths and Marriages shall exercise a general superintendence over the Registrars of Births and Deaths in the territories for which he is appointed.

CHAPTER III.

REGISTRATION OF BIRTHS AND DEATHS.

A.—Application of this Chapter.

Persons whose births and deaths are registrable.

11. (*1*) The persons whose births and deaths shall, in the first instance, be registrable under this chapter are the following, namely:—

(*a*) in British India, the members of every race, sect or tribe to which the Indian Succession Act, 1865, applies, and in respect of which an order under section 332 of that Act is not for the time being in force, and all persons professing the Christian religion;

X of 1865.

(*b*) in the dominions of Princes and States in India in alliance with Her Majesty, British subjects being members of a like race, sect or tribe, or professing the Christian religion:

(*2*) But the Local Government, by notification in the official Gazette, may, with the previous approval of the Governor General in Council, extend the operation of this chapter to any other class of persons either generally or in any local area.

B.—Registration Establishment.

Power for Local Government to appoint Registrars for its territories.

12. The Local Government may appoint, either by name or by virtue of their office, so many persons as it thinks necessary to be Registrars of Births and Deaths for such local areas within the territories under its administration as it may define and, if it sees fit, for any class of persons within any part of those territories.

Power for Governor General in Council to appoint Registrars for Native States.

13. The Governor General in Council may, by notification in the Gazette of India, appoint, either by name or by virtue of their office, so many persons as he thinks necessary to be Registrars of Births and Deaths for such local areas within the dominions of any Prince or State in India in alliance with Her Majesty as he may define and, if he sees fit, for any class of persons within any part of those dominions.

Registrar to be deemed a public servant.

14. Every Registrar of Births and Deaths shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Power to remove Registrars.

15. (*1*) The Local Government or the Governor General in Council, as the case may be, may suspend, remove or dismiss any Registrar of Births and Deaths.

(*2*) A Registrar of Births and Deaths may resign by notifying in writing to the Local Government or to the Governor General in Council, as the case may be, his intention to do so, and, on his resignation being accepted by the Local Government or the Governor General in Council, he shall be deemed to have vacated his office.

Office and attendance of Registrar.

16. (*1*) Every Registrar of Births and Deaths shall have an office in the local area, or within the part of the territories or dominions, for which he is appointed.

(*2*) Every Registrar of Births and Deaths to whom the Local Government may direct this sub-section to apply shall attend at his office for the purpose of registering births and deaths on such days and at such hours as the Registrar General of Births, Deaths and Marriages may direct, and shall cause to be placed in some conspicuous place on or near the outer door of his office his name, with the addition of Registrar of Births and Deaths for the local area or class for which he is appointed, and the days and hours of his attendance.

Absence of Registrar or vacancy in his office.

17. (*1*) When any Registrar of Births and Deaths to whom the Local Government may direct this section to apply, not being a Registrar of Births and Deaths for a local area in the town of Calcutta, Madras or Bombay, is absent, or when his office is temporarily vacant, any person whom the Registrar General of Births, Deaths and Marriages appoints in this behalf, or, in default of such appointment, the Judge of the District Court within the local limits of whose jurisdiction the Registrar's office is situate, or such other officer as the Local Government appoints in this behalf, shall be the Registrar of Births and Deaths during such absence or until the Local Government fills the vacancy.

(*2*) When any such Registrar of Births and Deaths for a local area in the town of Calcutta, Madras or Bombay is absent, or when his office is temporarily vacant, any person whom the Registrar General of Births, Deaths and Marriages appoints in this behalf shall be the Registrar of Births and Deaths during such absence or until the Local Government fills the vacancy.

The Births, Deaths and Marriages Registration Act, 1886.

(*Chapter III.—Registration of Births and Deaths.—Sections 18-24.*)

(3) The Registrar General of Births, Deaths and Marriages shall report to the Local Government all appointments made by him under this section.

Register books to be supplied and preservation of records to be provided for.

18. The Local Government shall supply every Registrar of Births and Deaths with a sufficient number of register books of births and of register books of deaths, and shall make suitable provision for the preservation of the records connected with the registration of births and deaths.

C.—Mode of Registration.

Duty of Registrar to register births and deaths of which notice is given.

19. Every Registrar of Births and Deaths, on receipt of notice of a birth or death within the local area or among the class for which he is appointed, shall, if the notice is given within the prescribed time and in the prescribed mode by a person authorized by this Act to give the notice, forthwith make an entry of the birth or death in the proper register book:

Provided that—

(*a*) if he has reason to believe the notice to be in any respect false, he may refuse to register the birth or death until he receives an order from the Judge of the District Court directing him to make the entry and prescribing the manner in which the entry is to be made; and

(*b*) he shall not enter in the register the name of any person as father of an illegitimate child, unless at the request of the mother and of the person acknowledging himself to be the father of the child.

Persons authorized to give notice of birth.

20. Any of the following persons may give notice of a birth, namely:—

(*a*) the father or mother of the child;

(*b*) any person present at the birth;

(*c*) any person occupying, at the time of the birth, any part of the house wherein the child was born and having knowledge of the child having been born in the house;

(*d*) any medical practitioner in attendance after the birth and having personal knowledge of the birth having occurred;

(*e*) any person having charge of the child.

Persons authorized to give notice of death.

21. Any of the following persons may give notice of a death, namely:—

(*a*) any relative of the deceased having knowledge of any of the particulars required to be registered concerning the death;

(*b*) any person present at the death;

(*c*) any person occupying, at the time of the death, any part of the house wherein the death occurred and having knowledge of the deceased having died in the house;

(*d*) any person in attendance during the last illness of the deceased;

(*e*) any person who has seen the body of the deceased after death.

Entry of birth or death to be signed by person giving notice.

22. (*1*) When an entry of a birth or death has been made by the Registrar of Births and Deaths under section 19, the person giving notice of the birth or death must sign the entry in the register in the presence of the Registrar.

(*2*) Until the entry has been so signed, the birth or death shall not be deemed to be registered under this Act.

(*3*) When the birth of an illegitimate child is registered, and the mother and the person acknowledging himself to be the father of the child jointly request that that person may be registered as the father, the mother and that person must both sign the entry in the register in the presence of the Registrar.

Grant of certificate of registration of birth or death.

23. The Registrar of Births and Deaths shall, on application made at the time of registering any birth or death by the person giving notice of the birth or death, and on payment by him of the prescribed fee, give to the applicant a certificate in the prescribed form, signed by the Registrar, of having registered the birth or death.

Duty of Registrars as to sending certified copies of entries in register books to Registrar General

24 (*1*) Every Registrar of Births and Deaths in British India shall send to the Registrar General of Births, Deaths and Marriages for the territories within which the local area or class for which he is appointed is situate or resides, at the prescribed intervals, a true copy certified by him, in the prescribed form, of all the entries of births and deaths in the register book kept by him since the last of those intervals

Provided that in the case of Registrars of Births and Deaths who are clergymen of the Churches of England, Rome and Scotland the Registrar may, if so directed by his ecclesiastical superior, send the certified copies in the first instance to that superior, who shall send them to the proper Registrar General of Births, Deaths and Marriages.

In this sub-section "Church of England" and "Church of Scotland" mean the Church of England and the Church of Scotland as by law established respectively; and "Church of Rome" means the Church which regards the Pope of Rome as its spiritual head.

The Births, Deaths and Marriages Registration Act, 1886.

(Chapter III.—Registration of Births and Deaths.—Sections 25-32.)

(2) The provisions of sub-section (1) shall apply to every Registrar of Births and Deaths in the dominions of any Prince or State in India in alliance with Her Majesty, with this modification that the certified copies referred to in that sub-section shall be sent to such one of the Registrars General of Births, Deaths and Marriages as the Governor General in Council, by notification in the Gazette of India, appoints in this behalf.

Searches and copies of entries in register books.

25. (1) Every Registrar of Births and Deaths shall, on payment of the prescribed fees, at all reasonable times, allow searches to be made in the register books kept by him, and give a copy of any entry in the same.

(2) Every copy of an entry in a register book given under this section shall be certified by the Registrar of Births and Deaths, and shall be admissible in evidence for the purpose of proving the birth or death to which the entry relates.

Exceptional provision for registration of certain births and deaths.

26. Notwithstanding anything in section 19, the Governor General in Council may make rules authorizing Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they are appointed.

D.—Penalty for False Information.

Penalty for wilfully giving false information.

27. If any person wilfully makes, or causes to be made, for the purpose of being inserted in any register of births or deaths, any false statement in connection with any notice of a birth or death under this Act, he shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

E.—Correction of Errors.

Correction of entry in register of births or deaths.

28. (1) If it is proved to the satisfaction of a Registrar of Births and Deaths that any entry of a birth or death in any register kept by him under this Act is erroneous in form or substance, he may, subject to such rules as may be made by the Governor General in Council with respect to the conditions and circumstances on and in which errors may be corrected, correct the error by entry in the margin, without any alteration of the original entry, and shall sign the marginal entry and add thereto the date of the correction.

(2) If a certified copy of the entry has already been sent to the Registrar General of Births, Deaths and Marriages, the Registrar of Births and Deaths shall make and send a separate certified copy of the original erroneous entry and of the marginal correction therein made.

CHAPTER IV.

AMENDMENT OF MARRIAGE ACTS.

Addition of new section after section 13, Act III of 1872.

29. After section 13 of Act III of 1872 (*to provide a form of marriage in certain cases*) the following section shall be inserted, namely:—

"13A. The Registrar shall send to the Registrar General of Births, Deaths and Marriages for the territories within which his district is situate, at such intervals as the Governor General in Council, from time to time, directs, a true copy certified by him, in such form as the Governor General in Council, from time to time, prescribes, of all entries made by him in the said marriage-certificate book since the last of such intervals."

Transmission of certified copies of entries in marriage-certificate book to the Registrar General of Births, Deaths and Marriages.

Amendment of the Indian Christian Marriage Act, 1872.

30. In the Indian Christian Marriage Act, 1872, the following amendments shall be made, namely:— XV of 1872.

(a) at the end of section 3, the words "'Registrar General of Births, Deaths and Marriages' means a Registrar General of Births, Deaths and Marriages appointed under the Births, Deaths and Marriages Registration Act, 1886," shall be added;

(b) for the words "Secretary to the Local Government", wherever they occur, and for the words "Secretary to a Local Government" in section 79, the words "Registrar General of Births, Deaths and Marriages" shall be substituted;

(c) for the words "at such places as the Local Government directs" in section 62 the words "in the office of the Registrar General of Births, Deaths and Marriages for the territories of the Local Government by which the person who keeps the register book was licensed" shall be substituted; and

(d) in section 81, after the words "Registrar General of Births, Deaths and Marriages" the words "in England" shall be added.

Addition of new section after section 8 of the Parsi Marriage and Divorce Act, 1865.

31. After section 8 of the Parsi Marriage and Divorce Act, 1865, the following section shall be inserted, namely:— XV of 1865.

"8A. Every Registrar, except the Registrar appointed by the Chief Justice of the High Court of Judicature at Bombay, shall, at such intervals as the Governor General in Council from time to time directs, send to the Registrar General of Births, Deaths and Marriages for the territories administered by the Local Government by which he was appointed a true copy certified by him, in such form as the Governor General, from time to time, prescribes, of all certificates entered by him in the said register of marriages since the last of such intervals."

Transmission of certified copies of certificates in marriage-register to Registrar General of Births, Deaths and Marriages.

CHAPTER V.

SPECIAL PROVISIONS AS TO CERTAIN EXISTING REGISTERS.

Permission to persons having custody of certain records to send them within one year to Registrar General.

32. If any person in British India, or in the dominions of any Prince or State in India in alliance with Her Majesty, has for the time being the custody of any register or record of

The Births, Deaths and Marriages Registration Act, 1886.

(Chapter V.—Special Provisions as to certain existing Registers.—Sections 33-37.)

birth, baptism, naming, dedication, death or burial of any persons of the classes referred to in section 11, sub-section (*1*), or of any register or record of marriage of any persons of the classes to which Act III of 1872 or the Indian Christian Marriage Act, 1872, or the Parsi Marriage and Divorce Act, 1865, applies, and if such register or record has been made otherwise than in performance of a duty specially enjoined by the law of the country in which the register or record was kept, he may, within one year from the date on which this Act comes into force, send the register or record to the office of the Registrar General of Births, Deaths and Marriages for the territories within which he resides, or, if he resides within the dominions of any such Prince or State as aforesaid, to such one of the Registrars General as aforesaid as the Governor General in Council, by notification in the Gazette of India, directs in this behalf.

XV of 1872

XV of 1865

Appointment of Commissioners to examine registers.

33. (*1*) The Governor General in Council may appoint so many persons as he thinks fit to be Commissioners for examining the registers or records sent to the Registrar General of Births, Deaths and Marriages under the last foregoing section.

(*2*) The Commissioners so appointed shall hold office for such period as the Governor General in Council, by the order of appointment, or any subsequent order, directs.

Duties of Commissioners.

34. (*1*) The Commissioners appointed under the last foregoing section shall enquire into the state, custody and authenticity of every such register or record as may be sent to the Registrar General of Births, Deaths and Marriages under section 32;

and shall deliver to the Registrar General a descriptive list or descriptive lists of all such registers or records, or portions of registers or records, as they find to be accurate and faithful.

(*2*) The list or lists shall contain the prescribed particulars and refer to the registers or records, or to the portions of the registers or records, in the prescribed manner.

(*3*) The Commissioners shall also certify in writing, upon some part of every separate book or volume containing any such register or record, or portion of a register or record, as is referred to in any list or lists made by the Commissioners, that it is one of the registers or records, or portions of registers or records, referred to in the said list or lists.

Searches of lists prepared by Commissioners and grant of certified copies of entries.

35. (*1*) Subject to the payment of the prescribed fees, the descriptive list or lists of registers or records, or portions of registers or records, delivered by the Commissioners to the Registrar General of Births, Deaths and Marriages shall be, at all reasonable times, open to inspection by any person applying to inspect it or them, and copies of entries in those registers or records shall be given to all persons applying for them.

(*2*) A copy of an entry given under this section shall be certified by the Registrar General of Births, Deaths and Marriages, or by an officer or person authorized in this behalf by the Local Government, and shall be admissible in evidence for the purpose of proving the birth, baptism, naming, dedication, death, burial or marriage to which the entry relates.

CHAPTER VI.

RULES.

Power for Governor General in Council to make rules.

36. In addition to any other power to make rules impliedly or expressly conferred by this Act, the Governor General in Council may make rules—

(*a*) to fix the fees payable under this Act;

(*b*) to prescribe the forms required for the purposes of this Act;

(*c*) to prescribe the time within which, and the mode in which, persons authorized under this Act to give notice of a birth or death to a Registrar of Births and Deaths must give the notice;

(*d*) to prescribe the registers to be kept and the form and manner in which Registrars of Births and Deaths are to register births and deaths under this Act, and the intervals at which they are to send to the Registrar General of Births, Deaths and Marriages true copies of the entries of births and deaths in the registers kept by them;

(*e*) to prescribe the particulars which the descriptive list or lists to be prepared by the Commissioners appointed under Chapter V are to contain, and the manner in which they are to refer to the registers or records, or portions of registers or records, to which they relate;

(*f*) to prescribe the custody in which those registers or records are to be kept; and

(*g*) generally to carry out the purposes of this Act.

Procedure for making and publication of rules.

37. (*1*) The Governor General in Council shall, before making rules under this Act, publish a draft of the proposed rules in such manner as may, in his opinion, be sufficient for the information of persons likely to be affected thereby.

(*2*) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(*3*) The Governor General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(*4*) Every rule made under this Act shall be published in the Gazette of India, and the publication in the Gazette of India of a rule purporting to be made under this Act shall be conclusive evidence that it has been duly made.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th February 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes, was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From Bábú Behary Lal Chandra, Krishnaghur, dated 28th January, 1885 [Paper No. 1].
From Officiating Registrar, High Court, Calcutta, No. 919, dated 19th March, 1885, and enclosure [Papers No. 2].
From Officiating Secretary to Chief Commissioner, Assam, No. 557, dated 6th April, 1885, and enclosure Papers No. 3]
From Chief Secretary to Government, Madras, No. 944, dated 9th April, 1885, and enclosures [Papers No. 4].
From Under-Secretary to Government, Bombay, No. 1406, dated 18th April, 1885, and enclosures [Papers No. 5].
From Officiating Secretary to Government, Punjab, No. 409, dated 20th April, 1885, and enclosures [Papers No. 6].
Extract, paragraph XIV, from the Proceedings of the Meerut Association, No. 20, dated 8th March, 1885 [Paper No. 7]
From Officiating Secretary to Chief Commissioner, British Burma, No. 334—11S.S., dated 17th April, 1885, and enclosures [Papers No 8].
From Under-Secretary to Government, Bombay, No. 1452, dated 23rd April, 1885, and enclosures [Papers No 9].
From Secretary to Chief Commissioner, Coorg, No. 112—13I., dated 21st April, 1885 [Paper No 10].
From Under-Secretary to Government, Bombay, No. 1575, dated 29th April, 1885, and enclosures [Papers No. 11].
From Chief Commissioner, Ajmer-Merwára, No. 442, dated 29th April, 1885, and enclosure [Papers No. 12].
From Officiating Secretary to Government, Punjab, No. 500, dated 13th May, 1885, and enclosure [Papers No. 13].
From Secretary for Berar to Resident, Hyderabad, No. 171G., dated 16th May, 1885 [Paper No. 14].
From Under-Secretary to Government, Bombay, No. 1829, dated 18th May, 1885, and enclosure [Papers No 15].
From Secretary to Government, Bengal, No. 514, dated 16th May, 1885, and enclosures [Papers No 16].
From Secretary to Government, North-Western Provinces and Oudh, No. 629—VII-28-18, dated 10th June, 1885, and enclosures [Papers No. 17].
From Assistant Secretary to Chief Commissioner Central Provinces, No. 2445—118, dated 30th June, 1885 [Paper No. 18].

2. We have, on the advice of a leading member of the Parsi community at Bombay, proposed to extend to the scattered Parsi communities resident beyond the local limits of the ordinary original civil jurisdiction of the High Court at Bombay the same provisions for the more effectual registration of marriages as were proposed by the Bill to be conferred on the classes to whom Act III of 1872 and the Indian Christian Marriage Act, 1872, apply.

3. By section 11, sub-section (2), we propose to enable Local Governments, with the previous sanction of the Governor General in Council, to extend the operation of the chapter respecting the registration of births and deaths to any classes of the community which may be desirous of taking advantage of the provisions of that chapter.

4. By sections 12 and 13 we have proposed to enable Local Governments in British India, and the Governor General in Council in States in India in alliance with Her Majesty, to appoint Registrars of Births and Deaths for classes of persons as well as for local areas. It will thus be practicable to appoint ministers of religion to be Registrars of Births and Deaths for their own congregations only, without imposing on them duties for which they might have neither leisure nor inclination.

5. In section 14 we have provided that every Registrar of Births and Deaths shall be deemed to be a public servant. This provision appears to us to render it unnecessary to retain section 24 of the Bill as introduced.

6. By section 19 we have provided that if a Registrar of Births and Deaths has reason to believe any notice given to him to be in any respect false he may refuse to register the birth or death until he receives an order from the District Court directing him to make the entry and prescribing the manner in which the entry is to be made.

In the same section and in section 22, sub-section (3), we have reproduced the provisions of section 7 of the Statute 37 & 38 Vic., cap. 88.

7. In sections 20 and 21 we have classified, in a modified form, the persons authorised to give notices of births and deaths.

8. We have provided in section 24 that clergymen who may become Registrars of Births and Deaths shall send certified copies of the entries in their registers direct to the Registrar General unless they are required by their ecclesiastical superiors to transmit the copies through them.

9. By section 26 we have proposed to empower the Governor General in Council to make rules authorising Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they have been appointed. Events occurring in the course of journeys, or in places for which Registrars of Births and Deaths have not been appointed, may by those rules be made registrable.

10. We have made fine an alternative punishment for the offence made punishable under section 27.

11. To section 36 we have added a clause enabling the Governor General in Council to make rules as to the custody of registers and records sent to the Registrar General under section 32.

12. The other amendments of the Bill are unimportant and do not call for special remark.

13. In regard to the argument which has been urged in some of the papers before us that the existing registers of certain religious bodies are admissible in evidence, we are informed that the legal value of those registers has been questioned by high authority, on the ground that they are not maintained under any special injunction of law, or in the ordinary course of business, within the meaning of the Indian Evidence Act, 1872.

14. As regards the working of the proposed Act we understand that existing machinery will, so far as possible, be utilised, and that expenses will be defrayed from fees payable under the Act.

15. Other objections taken to the Bill are (*a*) that some Registrars may object to the provisions of section 16, sub-section (2), and (*b*) that difficulties may result from the requirement of section 22, sub-section (1), that the person giving notice of a birth or death must sign the entry in the register in the presence of the Registrar. As regards the first of these objections we observe that section 16, sub-section (2), will not apply to all Registrars, but only to those to whom the Local Government applies the sub-section. As regards the second objection the risk of difficulties arising may be diminished, if not removed, by provision being made, in the rules under clause (*c*) of section 36, for an enlargement under certain circumstances of the time within which notices may be given of births and deaths.

16. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazettte of India	17th, 24th and 31st January, 1885.
Fort Saint George Gazette	10th February, 1885.
Bombay Government Gazette	22nd and 29th January, and 5th February, 1885.
Calcutta Gazette	21st and 28th January, and 4th February, 1885.
North-Western Provinces and Oudh Government Gazette	20th and 31st January, and 7th February, 1885.
Punjab Government Gazette	29th January, and 5th and 12th February, 1885.
Central Provinces Gazette	24th and 31st January, and 7th February, 1885.
British Burma Gazette	7th, 14th and 21st February, 1885.
Assam Gazette	7th, 14th and 21st February, 1885.
Coorg District Gazette	2nd March, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Telugu	31st March, 1885.
	Kanarese	8th April, 1885.
	Tamil	5th May, 1885.
	Hindustaní	12th May, 1885.
	Malayalam	2nd June, 1885.
Bombay	Maráthí, Gujaráthí	23rd April, 1885.
	Kanarese	30th May, 1885.
Bengal	Bengalí	3rd, 10th and 17th February, 1885.
	Hindí	17th and 24th February, and 3rd March, 1885.
	Uriya	12th, 19th and 26th February, 1885.
Punjab	Urdu	2nd, 9th and 16th March, 1885.
Central Provinces ...	Maráthí	2nd, 9th and 16th May, 1885.
British Burma ...	Burmese	21st and 28th March, and 4th April, 1885.
Assam	Bengalí	21st February, 1885.

17. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
PEARI MOHAN MUKERJI.
H. ST.A. GOODRICH.
ROBERT STEEL.
W. W. HUNTER.

The 5th February, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information :—

No. VII OF 1886.

An Act to amend the Indian Registration Act, 1877.

of 1877. WHEREAS it is expedient to amend the Indian Registration Act, 1877, in manner hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Registration Act, 1886 ; and

(2) It shall come into force at once.

of 1877. 2. After clause (*f*) of section 17 of the Indian Registration Act, 1877, the following clause shall be inserted, that is to say :—

Addition to section 17 of Act III of 1877.

"(*ff*) any debenture issued by any such Company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immoveable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the Company has mortgaged, conveyed or otherwise transferred the whole or part of its immoveable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures, or".

Addition to sections 17 and 89, and amendment of section 58, of same Act.

3. (1) After clause (*l*) of section 17 of the same Act the following clause shall be added, that is to say :—

of 1884. "(*m*) orders granting loans under the Agriculturists' Loans Act, 1884, and instruments for securing the repayment of loans made under that Act."

(2) In section 58 of the same Act, for the words "or a copy of a certificate under the Land Improvement Act, 1871, sent by the Collector to be registered," or, where the Land Improvement Loans Act, 1883, is in force, for the words "or a copy of an order under the Land Improvement Loans Act, 1883, sent by the Collector to be registered," there shall be substituted the following words, namely :—

VI of 1871.

of 1883.

of 1883.

"or a copy sent to a registering officer under section 89".

(3) After the second paragraph of section 89 of the same Act the following paragraph shall be added, that is to say :—

"Every officer granting a loan under the Agriculturists' Loans Act, 1884, shall send a copy of any instrument whereby immoveable property is mortgaged for the purpose of securing the repayment of the loan, and, if any such property is mortgaged for the same purpose in the order granting the loan, a copy also of that order, to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such registering officer shall file the copy or copies, as the case may be, in his Book No. 1." XII of 1884.

Further addition to section 17 of same Act.

4. After clause (*m*) of section 17 of the same Act as amended by this Act the following clause shall be added, that is to say :—

"(*n*) any endorsement on a mortgage-deed acknowledging the payment of the whole or any part of the mortgage-money, and any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage."

Amendment of section 50 of same Act.

5. In the second paragraph of section 50 of the same Act, "(*ff*)" shall be inserted between "(*f*)" and "(*g*)", and for the word and letter "and (*l*)" the letters and word "(*l*), (*m*) and (*n*)" shall be substituted.

Addition to section 90, and amendment of section 91, of same Act.

6. (1) After clause (*d*) of section 90 of the same Act the following clause shall be inserted, that is to say :—

"(*e*) notices given under section 74, or section 76, of the Bombay Land-revenue Code, 1879, of relinquishment of occupancy by occupants, or of alienated land by holders of such land". Bom Act V of 1879.

(2) In section 91, for the word and letter "and (*c*)" the letters and word "(*c*) and (*e*)" shall be substituted.

(3) The said Act shall be construed as if the amendments made in it by this section had been made at the time the Act came into force.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Indian Registration Act, 1877, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th February, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Registration Act, 1877, was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 1223, dated 22nd July, 1885 [Paper No. 1].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 3004—140, dated 8th August, 1885, and enclosure [Papers No. 2].
From Registrar, High Court, Calcutta, No. 2344, dated 13th August, 1885 [Paper No. 3].
From Secretary to Chief Commissioner, Coorg, No. 896—123, dated 13th August, 1885 [Paper No. 4].
From Chief Secretary to Government, Madras, No. 2049, dated 7th August, 1885, and enclosures [Papers No. 5].
From Secretary for Berar to Resident, Hyderabad, No. 6—B.-C., dated 19th August, 1885 [Paper No. 6].
From Secretary to Government, North-Western Provinces and Oudh, No. 848—VII-144-13, dated 1st September, 1885 [Paper No. 7].
From Chief Secretary to Government, Bengal, No. 966 P. D., dated 29th August, 1885, and enclosures [Papers No. 8].
Endorsement by Chief Secretary to Government, Madras, No. 2184, dated 21st August, 1885, and enclosure [Papers No. 9].
From Under-Secretary to Government, Bombay, No. 7268, dated 8th September, 1885 [Paper No. 10].
From Registrar, High Court, Calcutta, No. 2705, dated 18th September, 1885, and enclosure [Papers No. 11].
From Officiating Secretary to Government, Punjab, No. 1430 S., dated 21st September, 1885, and enclosures [Papers No. 12].
From Officiating Secretary to Chief Commissioner, British Burma, No. 131—25 L., dated 8th October, 1885, and enclosure [Papers No. 13].
From Mr. P. V. Krishnaswami Ayer, First Grade Pleader, Trichinopoly, No. 389, dated 29th November, 1885 [Paper No. 14].
Circular from Secretary to Government of India, Legislative Department, Nos. 1581—86, dated 13th October, 1885, with replies [Papers No. 15].
From Chief Secretary to Government, Bengal, No. 273 P., dated 23rd January, 1886, and enclosures [Papers No. 16].

2. The Bill as introduced has been approved by the authorities to whose criticism it was submitted. Some suggestions for the further amendment of the Act have been made; but, as the revision of the law relating to registration is understood to be under the consideration of the Government of India, we have deemed it advisable not to deal with them generally in this Bill. On one suggestion, however, we have deemed it necessary to act at once. It was that the law should declare receipts for payments of mortgage-money to be optionally, and not compulsorily, registrable. In connection with this suggestion we have considered the case reported at I. L. R. 6 All. 335, and the cases there cited, and the replies of Local Governments and High Courts to a letter addressed to them by the Government of India on the subject of those cases. The authorities to whom the letter was addressed are almost unanimously of opinion that, on grounds of convenience, receipts for payment of mortgage-money ought not to be compulsorily registrable. We concur in that opinion, and have added to the Bill a clause (section 4) excepting from the operation of clauses (*b*) and (*c*) of section 17 of the Act (i) any endorsement on a mortgage-deed acknowledging the payment of the whole or any part of the mortgage-money, whether the endorsement does or does not purport to extinguish the mortgage, and (ii) any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage. In so framing the clause we have, as regards endorsements, followed the course recommended by the High Court at Bombay, and, as regards other receipts, the general tenor of the opinions expressed by the authorities whom the Government of India has consulted.

3. The amendments which the Bill renders it necessary to make in section 50 of the Act have been made in a separate clause (section 5).

4. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	13th, 20th and 27th June, 1885.
Fort Saint George Gazette	30th June, 1885.
Bombay Government Gazette	18th and 25th June, and 2nd July, 1885.
Calcutta Gazette	24th June, and 1st and 8th July, 1885.
North-Western Provinces and Oudh Government Gazette	20th and 27th June, and 4th July, 1885.
Punjab Government Gazette	18th and 25th June, and 2nd July, 1885.
Central Provinces Gazette	20th and 27th June, and 4th July, 1885.
British Burma Gazette	4th, 11th and 18th July, 1885.
Assam Gazette	4th, 11th and 18th July, 1885.
Coorg District Gazette	1st August, 1885.
Sindh Official Gazette	2nd July, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	31st July, 1885.
	Telugu	Ditto.
	Hindustani	Ditto.
	Kanarese	7th August, 1885.
	Malayalam	Ditto.
Bombay	Maráthi	16th July, 1885.
	Gujaráthi	Ditto.
	Kanarese	Ditto.
	Sindhi	16th July, 1885.

Province.	*Language.*	*Date.*
Bengal	Bengali	14th, 21st and 28th July, 1885.
	Hindi	11th, 18th and 25th August, 1885.
Punjab	Urdu	27th July, and 3rd and 10th August, 1885.
Central Provinces ...	Marátbi ...	8th, 15th and 22nd August, 1885.
British Burma	Burmese	18th and 25th July, and 1st August, 1885.
Coorg	Kanarese	1st September, 1885.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P ILBERT.
S. C. BAYLEY.
V. N. MANDLIK.
G. H. P. EVANS.
ROBERT STEEL.
W. W. HUNTER

The 5th February, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information :—

ACT NO. VIII OF 1886.

An Act to amend sections 12 and 13 of the Bengal Tenancy Act, 1885.

VIII of 1885. WHEREAS it is expedient to amend sections 12 and 13 of the Bengal Tenancy Act, 1885, in manner hereinafter appearing; It is hereby enacted as follows :—

1. In section 12, sub-section (2), before the word "mortgage" the word "usufructuary" shall be inserted.

2. (1) In section 13, sub-section (1), before the words "the Court" the words "or when a mortgage of a permanent tenure, other than an usufructuary mortgage thereof, is foreclosed," shall be inserted.

(2) In the same sub-section, before the word "require" the words "or making a decree or order absolute for the foreclosure," shall be inserted.

(3) In the same sub-section, before the words "to pay into Court" the words "or mortgagee" shall be inserted.

(4) In the same sub-section, before the words "on the landlord" the words "or final foreclosure" shall be inserted.

(5) In section 13, sub-section (2), before the words "the Court" the words "or the decree or order absolute for the foreclosure has been made," shall be inserted.

(6) In the same sub-section, before the words "in the prescribed form," the words "or final foreclosure" shall be inserted.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th March, 1886, and is hereby promulgated for general information:—

ACT NO. IX OF 1886.

An Act to apply the Chutia Nagpur Encumbered Estates Act, 1876, to the Deo Estate in the Gaya District.

WHEREAS Rájá Bhikam Narayan Singh Bahadur, of Deo in the district of Gaya, is subject to, and his immoveable property is charged with, debts and liabilities other than debts due, and liabilities incurred, to the Government;

And whereas the said Rájá has requested that the provisions of the Chutia Nagpur Encumbered Estates Act, 1876, be applied to his case;

of 1876.

And whereas the persons to whom the debts are due and the liabilities have been incurred have assented to the application of the Chutia Nagpur Encumbered Estates Act, 1876, to the case, on the condition that their title to receive the principal and interest due to them be in no way impaired thereby;

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Deo Estate Act, 1886; and

(2) It shall come into force at once.

of 1876.

Application of Act VI of 1876 to the Deo Estate.

2. The provisions of the Chutia Nagpur Encumbered Estates Act, 1876, as amended by Act V of 1884, may be applied to the case of the said Rájá Bhikam Narayan Singh Bahadur, subject to the following modifications, namely:—

(1) The expressions "Commissioner", "Deputy Commissioner" and "holder", where used in the said Act, shall be construed as referring to the Commissioner of the Patna division, the Collector of the Gaya district and the said Rájá, respectively.

(2) Notwithstanding anything in section 2 of the said Act, the Commissioner may, without any further application from the said Rájá and without any further notification of the consent of the Lieutenant-Governor of Bengal, publish an order under that section appointing a manager and vesting in him the management of the whole of the immoveable property of or to which the said Rájá is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on him or his heir during the continuance of the management.

(3) Section 4 of the said Act shall be read as if after the words "and their families" the words "and persons entitled to receive maintenance from the property" were added.

(4) Notwithstanding anything in section 8—

the sums mentioned in column 2 and column 4 of the schedule to this Act, as principal and as balance due from the said Rájá on the thirty-first day of December, 1885, respectively,

and the rate of interest mentioned in column 3 of that schedule,

shall, save in so far as any error with respect thereto may be proved to the satisfaction of the Commissioner, be deemed to be justly due to the several persons mentioned in column 1 of the schedule.

(5) The scheme prepared and approved under section 11 of the said Act shall provide that out of the residue applicable under section 4 of that Act, after discharge of costs of management, to the settlement of debts and liabilities, interest at the rate of six per cent. per annum in respect of so much of the principal sum of six hundred and fifty thousand rupees as is for the time being due to the Mahárájá of Darbhangá shall be paid to the Mahárájá before any sum is paid thereout to any other creditor.

(6) The second clause of section 12 of the said Act shall be read as if for the words "at any time before a scheme has been approved by him under section 11" the words "at any time before the occurrence of either of the events mentioned in the first and third clauses of this section" were substituted.

(7) The power conferred on the manager by the second clause of section 16 of the said Act, to apply for the removal of a mortgagee or conditional vendee in possession, shall not be exercised.

(8) The exercise of the power of sale conferred by section 18 of the said Act shall be subject to the following conditions, namely :—

(a) that one month's notice shall be given to the Mahárájá of Darbhangá of the manager's intention to sell any property of which the said Mahárájá is mortgagee;

(b) that until the debt due to the said Mahárájá has been reduced to the sum of six hundred and fifty thousand rupees no portion of the proceeds of the sale of any of that property shall, without the previous consent of the Mahárájá, be paid to any other creditor; and

(c) that, except with the previous consent of the said Mahárájá, so much of that property shall be left unsold as will yield a yearly income sufficient, after compliance with the rest of the scheme prepared and approved under section 11 of the said Act, to meet the yearly interest for the time being payable to the Mahárájá.

(9) Section 23 of the said Act shall be read as if for the words "the Courts in Chutia Nagpur" the words "any Court" were substituted, and as if the following words were added to the section, namely :—"and a suit relating to a claim of maintenance from the property shall not be entertained by any such Court without the previous consent of the Commissioner".

Saving of priority of Crown debts

3. Nothing contained in this Act shall be construed as affecting the priority of any debt due, or liability incurred, to the Government.

SCHEDULE.

(*See section 2, clause (4)*).

Name of Creditor.	Principal.			Annual rate of interest per centum	Balance due on the 31st December, 1885.		
1	2			3	4		
	Rs.	A.	P.		Rs.	A.	P.
Mahárájá Lachhmeshar Singh Bahadur of Darbhangá	6,50,000	0	0	6	8,18,141	4	0
Bábú Kameshwar Prasad.	2,89,751	12	2	6	2,85,340	2	7
Ditto . .	21,000	0	0	12	21,000	0	0
Ditto . .	9,0 0	0	0	12	9,000	0	0
Sayyid Lutf Ali Khan Bahadur.	12,045	4	0	6	13,460	8	8
Nurjahan Begum .	9,405	0	0	6	10,577	10	1
Gosain Dalmirpuri .	5,000	0	0	6	6,535	0	0
Gosain Dalmirpuri and Bhakhi Singh.	5,400	0	0	6	4,850	0	0
Bábú Ramgopal Singh and Bábú Ram Kirpal Singh.	4,000	0	0	12	4,000	0	0
Ditto . .	3,500	0	0	12	3,500	0	0
Ditto . .	14,484	8	9	6	15,377	12	2
Sayyid-un-nissa Bibi .	29,660	0	0	18	53,725	1	0
Bábú Baijnath Singh .	13,503	13	9	12	17,996	1	10
Ditto . .	777	8	5	*Nil*	777	8	5
Shaikh Imáman and Ramdhan Barai.	10,000	0	0	9	10,000	0	0
Bihari Lal Barik .	3,300	0	0	72	6,006	0	0
Ditto . .	1,750	0	0	72	3,094	0	0
Lachhman Dás and Mathura Dás.	4,998	2	6	6	4,215	14	7
Ramkishu Dás . .	1,195	10	0	12	1,267	5	0
Narayan Sahu, Sheo Sahu, Bhichuk Sahu and Sheocharan Sahu.	3,500	0	0	12	3,052	12	0
Madho Singh . .	7,702	0	6	6	7,070	6	11
Raghubar Singh .	3,000	0	0	12	2,824	2	4
Bishn Saran Lal .	389	0	0	12	389	0	0
Maháráni Baliráj Kunwar.	80,000	0	0	4½	80,000	0	0

S. HARVEY JAMES,

Offg. Secy. to the Govt of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication].

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th March, 1886, and is hereby promulgated for general information:—

ACT NO. X OF 1886.

An Act to amend the Code of Criminal Procedure, 1882, and certain other Acts.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882, and certain other Acts; It is hereby enacted as follows:—

1882.

Code of Criminal Procedure, 1882.

1882.

Amendment of section 31 of the Code of Criminal Procedure.

1. In the last paragraph of section 31 of the Code of Criminal Procedure, 1882, for the words "any sentence of imprisonment for a term exceeding three years" the words "any sentence of imprisonment for a term exceeding four years, and any sentence of transportation," shall be substituted.

Substitution of new section for section 34.

2. For section 34 of the same Code the following shall be substituted, namely:—

Higher powers of certain District Magistrates.

"34. The Court of a District Magistrate, specially empowered under section 30, may pass any sentence authorized by law, except a sentence of death or of transportation for a term exceeding seven years or of imprisonment for a term exceeding seven years; but any sentence of imprisonment for a term exceeding four years, and any sentence of transportation, shall be subject to confirmation by the Sessions Judge"

Addition to section 55 and section 56.

3. After section 55 of the same Code, and after section 56 thereof, the following shall be added, namely:—

"This section applies to the police in the towns of Calcutta and Bombay."

Amendment of sections 88 and 514.

4. In sections 88 and 514 of the same Code, after the words "District Magistrate" the words "or Chief Presidency Magistrate" shall be inserted.

Amendment of section 110.

5. In section 110 of the same Code, for the words "Sub-divisional Magistrate or Magistrate of the first class specially empowered in this behalf by the Local Government" the words "or Sub-divisional Magistrate, or a Magistrate of the first class specially empowered in this behalf by the Local Government" shall be substituted.

Amendment of section 162.

6. In section 162 of the same Code the word "shall" shall be inserted before the words "be used".

Amendment of section 173.

7. In section 173 of the same Code, the following shall be substituted for the second paragraph, namely:—

"Where a superior officer of police has been appointed under section 158, the report shall, in any cases in which the Local Government by general or special order so directs, be submitted through that officer, and he may, pending the orders of the Magistrate, direct the officer in charge of the police-station to make further investigation"

Amendment of section 266.

8. In section 266 of the same Code, for the word and figures "section 307" the words and figures "sections 276 and 307" shall be substituted.

Amendment of section 269.

9. For the second paragraph of section 269 of the same Code the following shall be substituted, namely:—

"When the accused is charged at the same trial with several offences of which some are and some are not triable by jury, he shall be tried by jury for such of those offences as are triable by jury, and by the Court of Session, with the aid of the jurors as assessors, for such of them as are not triable by jury."

Substitution of new section for section 398.

10. For section 398 of the same Code the following shall be substituted, namely:—

Provisions supplemental to sections 35, 396 and 397.

"398. (*1*) Nothing in section 396 or section 397 shall be held to excuse any person from any part of the punishment to which he is liable upon his former or subsequent conviction.

(*2*) When an award of imprisonment in default of payment of a fine is annexed to a substantive sentence of imprisonment, or to a sentence of transportation or penal servitude for an offence punishable with imprisonment, and the person undergoing the sentence is after its execution to undergo a further substantive sentence, or further substantive sentences, of imprisonment, transportation or penal servitude, effect shall not be given to the award of imprisonment in default of payment of the fine until the person has undergone the further sentence or sentences."

Amendment of section 401.

11. (*1*) For the third paragraph of section 401 of the same Code the following shall be substituted, namely:—

"If any condition on which a sentence has been suspended or remitted is, in the opinion of

the Governor General in Council or of the Local Government, as the case may be, not fulfilled, the Governor General in Council or the Local Government may cancel the suspension or remission, and thereupon the person in whose favour the sentence has been suspended or remitted may, if at large, be arrested by any Police-officer without warrant and remanded to undergo the unexpired portion of the sentence."

(2) After the third paragraph of the same section the following shall be inserted, namely :—

"The condition on which a sentence is suspended or remitted under this section may be one to be fulfilled by the person in whose favour the sentence is suspended or remitted, or one independent of his will."

New sections to follow section 475.

12. After section 475 of the same Code the following sections shall be inserted, namely :—

Power of Governor General in Council to order criminal lunatics confined by order of Local Government to be removed from one province to another.

"475A. The Governor General in Council may direct that any person whom the Local Government has ordered under this chapter to be confined in a lunatic asylum, jail or other place of safe custody, shall be removed from the place where he is confined to any lunatic asylum, jail or other place of safe custody in British India.

Power of Local Government to relieve Inspector General of certain functions.

"475B. The Local Government may empower the officer in charge of the jail in which a person is confined under the provisions of section 466 or section 471 to discharge all or any of the functions of the Inspector General of Prisons under section 472, section 473 or section 474."

Amendment of section 495.

13. (1) For the first sentence of section 495 of the same Code the following shall be substituted, namely :—

"Any Magistrate inquiring into or trying any case may permit the prosecution to be conducted by any person other than an officer of police below a rank to be prescribed by the Local Government in this behalf with the previous sanction of the Governor General in Council."

(2) After the last sentence of the same section the following shall be added, namely :—

"An officer of police shall not be permitted to conduct the prosecution if he has taken any part in the investigation into the offence with respect to which the accused is being prosecuted."

Amendment of section 510.

14. In section 510 of the same Code, for the word "the" before the words "Chemical Examiner" where those words first occur, the word "any" shall be substituted.

New section to follow section 541.

15. After section 541 of the same Code the following shall be inserted, namely :—

Removal to criminal jail of accused or convicted persons who are in confinement in civil jail, and their return to the civil jail.

"541A. (1) If any person liable to be imprisoned or committed to custody under this Code is in confinement in a civil jail, the Court or Magistrate ordering the imprisonment or commitial may direct that the person be removed to a criminal jail.

"(2) When a person is removed to a criminal jail under sub-section (1), he shall, on being released therefrom, be sent back to the civil jail, unless either—

"(a) three years have elapsed since he was removed to the criminal jail, in which case he shall be deemed to have been discharged from the civil jail under section 342 of the Code of Civil Procedure; or

"(b) the Court which ordered his imprisonment in the civil jail has certified to the officer in charge of the criminal jail that he is entitled to be discharged under section 341 of the Code of Civil Procedure." XIV of

Addition of new section after section 558.

16. After section 558 of the same Code the following section shall be added, namely :— XIV of

Officers concerned in sales not to purchase or bid for property.

"559. A public servant having any duty to perform in connection with the sale of any property under this Code shall not purchase or bid for the property."

Correction of omission in Schedule II.

17. In Schedule II of the same Code, between the two lines of entries against section 211 of the Indian Penal Code the following shall be inserted, namely :— XLV of

Column 2.	Column 3.	Column 4.	Column 5.	Column 6.	Column 7.	Column 8.
"If offence charged be punishable with imprisonment for seven years.	Ditto	Ditto	Ditto	Ditto	Imprisonment of either description for seven years and fine.	Court of Session, Presidency Magistrate or Magistrate of the first class."

Further amendment of Schedule II.

18. In the same Schedule, for section 225A and the line of entries against that section the following shall be substituted, namely :—

Column 1.	Column 2.	Column 3.	Column 4.	Column 5.	Column 6.	Column 7.	Column 8.
"225A	Omission to apprehend, or sufferance of escape, on part of public servant in cases not otherwise provided for—						
	(a) in case of intentional omission or sufferance.	Shall not arrest without warrant.	Ditto.	Bailable	Ditto.	Imprisonment of either description for three years, or fine, or both.	Court of Session, Presidency Magistrate or Magistrate of the first class.
	(b) in case of negligent omission or sufferance.	Ditto.	Summons.	Ditto.	Ditto.	Simple imprisonment for two years, or fine, or both.	Presidency Magistrate or Magistrate of the first or second class.
"225B	Resistance or obstruction to lawful apprehension, or escape or rescue, in cases not otherwise provided for.	May arrest without warrant.	Warrant	Ditto.	Ditto	Imprisonment of either description for six months, or fine, or both.	Ditto."

Correction of omission in Schedule III.

19. In the part of Schedule III of the same Code entitled "*IV.—Ordinary Powers of a Sub-divisional Magistrate,*" the following shall be inserted after the second article, namely:—

"(2A) Power to require security for good behaviour, section 110."

Bombay District Police Act, 1867.

Bom. VII of 1867.

Amendment of Bombay District Police Act.

20. The last nine words of section 23 of the Bombay District Police Act, 1867, are hereby repealed.

Indian Penal Code.

XLV of 1860

Amendment of sections 40 and 64 of the Indian Penal Code.

21. (1) In the second clause of section 40 of the Indian Penal Code, between the figures "66" and "71" the figures "67" shall be inserted.

(2) In the second clause of section 64 of the same Code, after the word "punishable" the words "with imprisonment or fine, or" shall be inserted.

Amendment of section 75 of the Indian Penal Code.

22. In section 75 of the same Code, for the words "or to double the amount of punishment" to the end of the section, the following shall be substituted, namely:—

"or to imprisonment of either description for a term which may extend to ten years."

Addition to section 216 of the Indian Penal Code.

23. After the first paragraph of section 216 of the same Code the following shall be inserted, namely:—

"'Offence' in this section includes also any act or omission of which a person is alleged to have been guilty out of British India which, if he had been guilty of it in British India, would have been punishable as an offence, and for which he is, under any law relating to extradition, or under the Fugitive Offenders Act, 1881, or otherwise, liable to be apprehended or detained in custody in British India; and every such act or omission shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in British India."

44 & 45 Vic., cap. 69

Substitution of new sections for section 225A of the Indian Penal Code, and repeal of section 651 of the Code of Civil Procedure.

24. (1) For section 225A of the same Code the following sections shall be substituted, namely:—

Omission to apprehend, or sufferance of escape, on part of public servant in cases not otherwise provided for.

"225A. Whoever, being a public servant legally bound as such public servant to apprehend, or to keep in confinement, any person in any case not provided for in section 221, section 222 or section 223, or in any other law for the time being in force, omits to apprehend that person or suffers him to escape from confinement, shall be punished—

"(a) if he does so intentionally, with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and

"(b) if he does so negligently, with simple imprisonment for a term which may extend to two years, or with fine, or with both.

Resistance or obstruction to lawful apprehension, or escape or rescue, in cases not otherwise provided for.

"225B. Whoever, in any case not provided for in section 224 or section 225 or in any other law for the time being in force, intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself or of any other person, or escapes or attempts to escape from any custody in which he is lawfully detained, or rescues or attempts to rescue any other person from any custody in which that person is lawfully detained, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both."

(2) Section 651 of the Code of Civil Procedure is hereby repealed. XIV of 1882.

Prisoners' Act, 1871.

Substitution of new sections for sections 30, 31 and 32 of the Prisoners' Act.

25. For sections 30, 31 and 32 of the Prisoners' Act, 1871, the following shall be substituted, namely:— V of 1871

Removal from one jail to another in territories under same Local Government.

"30. When any person is, or has been, sentenced to imprisonment by any Court, or, in default of giving security for keeping the peace or maintaining good behaviour, has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Local Government, or (subject to its orders and under its control) the Inspector General of Prisons, may order his removal during the period for which he has been sentenced to imprisonment or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of imprisonment within the territories subject to the same Local Government. X of 1882.

Removal of lunatic prisoners.

"31. (1) Whenever it appears to the Local Government that any person detained or imprisoned under any order or sentence of any Magistrate or Court is of unsound mind, that Government, by a warrant setting forth the grounds of belief that the person is of unsound mind, may order his removal to a lunatic asylum or other place of safe custody within the territories subject to the same Local Government, there to be kept and treated as the Local Government directs during the remainder of the term for which he has been ordered or sentenced to be detained or imprisoned, or, if on the expiration of that term it is certified by a medical officer that it is necessary for the safety of the prisoner or others that he should be further detained under medical care or treatment, then until he is discharged according to law.

"(2) When it appears to the Local Government that the prisoner has become of sound mind, that Government, by a warrant directed to the person having charge of the prisoner, shall, if the prisoner is still liable to be kept in custody, remand him to the prison from which he was removed or to another prison within the territories subject to the same Local Government, or, if the prisoner is no longer liable to be kept in custody, order him to be discharged.

"(3) The provisions of section 9 of Act XXXVI of 1858 (*relating to Lunatic Asylums*) shall apply to every person confined in a lunatic asylum under sub-section (1) after the expiration of the term for which he was ordered or sentenced to be detained or imprisoned; and the time during which a prisoner is confined in a lunatic asylum under that sub-section shall be reckoned as part of the term of detention or imprisonment which he may have been ordered or sentenced by the Magistrate or Court to undergo.

"(4) In any case in which a Local Government is competent under sub-section (1) to order the removal of a prisoner to a lunatic asylum or other place of safe custody within the territories subject to the same Local Government, the Governor General in Council may order his removal to any lunatic asylum or other place of safe custody in any part of British India; and the provisions of this section respecting the custody, detention, remand and discharge of a prisoner removed by order of a Local Government shall, so far as they can be made applicable, apply to a prisoner removed by order of the Governor General in Council.

Removal of prisoners from territories under one Local Government to territories under another.

"32. When any person is, or has been, sentenced to imprisonment by any Court, or, in default of giving security for maintaining good behaviour, has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Governor General in Council may order his removal during the period for which he has been sentenced to imprisonment or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of imprisonment in British India." X of 1882.

S. HARVEY JAMES,
Offg. Secy. to the Government of India.

The following Report of the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, the Bombay District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th March, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Code of Criminal Procedure, 1882, the Bombay District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Mr. P. R. Desai, Pleader, District Court, Satára, dated 27th August, 1885 [Paper No. 1].
From Mr Nowrojee Ardeser, Pleader, District Court, Broach, dated 31st August, 1885 [Paper No 2].
From Mr. Sorábshá Dádábhái Munsiffuá No 383, dated 5th September, 1885 [Paper No. 3].
From Secretary for Berar to Resident, Hyderabad, No. 357G., dated 16th September, 1885 [Paper No. 4].
From Secretary to Chief Commissioner, Coorg, No. 1103—142, dated 19th September, 1885 [Paper No. 5].
From Chief Commissioner, Ajmer-Merwára, No. 1033, dated 22nd September, 1885 [Paper No 6].
From Officiating Secretary to Chief Commissioner, Assam, No. 1717, dated 21st September, 1885 [Paper No. 7].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 3684—179, dated 22nd September, 1885 [Paper No. 8].
From Chief Secretary to Government, Madras, No. 2429, dated 14th September, 1885, and enclosures [Papers No. 9].
From Secretary to Government, North-Western Provinces and Oudh, No. 1861—VI-395-21, dated 10th October, 1885, and enclosures [Papers No. 10]
From Chief Secretary to Government, Madras, No. 2647, dated 30th September, 1885, and enclosures [Papers No. 11].
Supplementary Memorandum of Suggestions by Mr P. R. Desai, Pleader, District Court, Satára, dated 24th October, 1885 [Paper No 12].
From Mr. P. V. Krishnaswami Ayer, First Grade Pleader, Trichinopoly, No. 388, dated 29th November, 1885 [Paper No. 13].
From Officiating Secretary to Chief Commissioner, British Burma, No 137—30L., dated 8th October, 1885, and enclosure [Papers No. 14].
From Under-Secretary to Government, Bombay, No. 8050, dated 20th November, 1885, and enclosures [Papers No. 15].
Suggestions by Mr M. Subba Rao, First Grade Pleader, Mangalore, dated 5th December, 1885 [Paper No. 16].
From Officiating Secretary to Government, Punjab, No. 1061, dated 18th December, 1885, and enclosures [Papers No 17].
From Registrar, High Court, Calcutta, No. 2414, dated 29th December, 1885, and enclosure [Papers No 18]
From Chief Secretary to Government, Bengal, No 142J, dated 8th January, 1886, and enclosures [Papers No 19].
From Registrar, High Court, Calcutta, No. 274, dated 6th February, 1886 [Paper No. 20].

2. The object of the Bill was, as remarked in the Statement of Objects and Reasons, to correct certain minor defects of the criminal law which had been brought to the notice of the Government of India since the passing of the Code of Criminal Procedure, 1882. The papers laid before us contain numerous suggestions for other amendments in the Code. We have given our careful attention to these suggestions, but have come to the conclusion that, subject to a very few exceptions, it would not be expedient to act upon them without giving further notice to the public, and, for this reason, we have abstained from dealing with them in the present Bill. Among the sections to which our attention has been thus directed, and the propriety of amending which should, we

think, be considered by the legislature on the next suitable opportunity, are section 167 (with advertence to the cases reported at I. L. R 6 All. 26 and 11 Cal. 737), section 110 (with respect to habitual protectors or harbourers of thieves and habitual aiders in the concealment or disposal of stolen property), section 145 (with advertence to the case reported at I. L. R. 11 Cal. 413), section 9 or section 193 (with respect to the powers of Additional or Joint Sessions Judges), section 239 (with respect to the meaning of the words "in the same transaction"), section 318 (for applying the procedure of section 349 to habitual offenders forwarded to the Court of Session), and section 437 (for the purpose of reconciling the conflicting rulings as to the meaning of the words "further inquiry").

3. We will now notice in consecutive order such sections of the Bill as appear to us to call for remark.

4. *Sections 1 and 2.*—There are sections of the Indian Penal Code under which transportation for shorter terms than seven years may be awarded, but we are of opinion that any sentence of transportation passed by an Assistant Sessions Judge or District Magistrate should be subject to confirmation by the Sessions Judge.

5. *Section 3.*—We have added this section at the instance of the Government of Bengal. It appears to us that sections 55 and 56 of the Code should apply to the police in the towns of Calcutta and Bombay as they do to the police in the town of Madras and in the rest of British India.

6. *Section 4.*—The Chief Presidency Magistrate of Madras has pointed out that there is the same defect in section 514 as in section 88.

7. *Section 7.*—The practice of submitting final police reports through a superior officer of police depends on circumstances varying from season to season and from province to province and even from district to district, and should, in our opinion, be left to be regulated by the Local Government.

8. *Section 9.*—We have, on the recommendation of the Madras Government and High Court, amended section 269 of the Code so that, where an accused person is charged at the same trial with several offences of which some are and some are not triable by jury, he shall be tried by jury for such of those offences as are triable by jury, and by the Court of Session, with the aid of the jurors as assessors, for such of them as are not triable by jury.

9. *Section 10.*—The object of the amendment made by this section is to secure uniformity of practice with respect to the time when imprisonment in default of payment of fine is to be undergone where there are other substantive sentences of imprisonment to be undergone after the execution of the sentence to which the award of imprisonment in default of payment of fine was annexed.

10. *Section 11.*—There has been some misunderstanding in regard to the proposed amendment of section 401. It was originally proposed to meet a technical difficulty arising out of the case of a prisoner who had become insane after his discharge, and it appears to us that in the case of political offenders it may be useful as enabling the Government to set them at large on the understanding that, if any movement with which they were connected revives, they will, in the interests of the public safety, be re-arrested and detained until either the movement again subsides or they complete their sentences, whichever event may first occur.

11. *Section 12.*—We have, on the recommendation of the Bombay Government, authorised Local Governments to empower officers in charge of jails to discharge certain functions of the Inspector General of Prisons. It is often impossible for the Inspector General punctually to discharge the functions personally.

12. *Section 13.*—Difficulty has been caused by the specification in the Code of the rank of the police-officer who may be permitted to conduct a prosecution. Inspectors are officers of different rank in different parts of the country. We have, therefore, left it to Local Governments to prescribe the rank with the previous sanction of the Governor General in Council, but we have provided that an officer of police shall not be permitted to conduct the prosecution if he has taken any part in the investigation into the offence with respect to which the accused is being prosecuted.

13. *Section 16.*—A case which has recently occurred in the Bombay Presidency has suggested the introduction into the Code of Criminal Procedure of a section on the lines of section 292 of the Code of Civil Procedure.

14. *Section 17.*—This section in the Bill has been misunderstood. In Schedule II to the Code of Criminal Procedure as it now stands, the punishment for making a false charge of an offence punishable with imprisonment for a term of seven years appears as imprisonment for two years only, whereas the punishment may under the Indian Penal Code be imprisonment extending to seven years.

15. *Section 21.*—The object of this section is to make the provisions of section 67 of the Indian Penal Code applicable to all fines imposed under any law, and to make it clear that section 64 applies to offences punishable with imprisonment *or* fine as well as to offences punishable with both imprisonment *and* fine.

16. *Section 22.*—We agree with the Government of the North-Western Provinces and Oudh, the High Court at Madras and the other authorities who have directed attention to section 75 of the Indian Penal Code, in considering that the alternative penalties prescribed by the section must often be either inadequate or excessive, and that a wider discretion should be given to the Courts. We have provided therefore that on repeated conviction of an offence

punishable under Chapter XII or Chapter XVII of the Indian Penal Code the offender shall be subject to transportation for life or, in the discretion of the Court, to imprisonment for any term not exceeding ten years.

17. *Section 23.*—At present there is no provision of law for the punishment of a person who, knowing that a warrant has been issued by a Magistrate for the apprehension of a foreign subject under the Foreign Jurisdiction and Extradition Act, 1879, harbours that subject. The inconvenience resulting from the absence of such a provision has been pointed out by the Government of the North-Western Provinces and Oudh, and ought in our opinion to be removed.

18. *Section 24.*—We have added a section suggested by the case reported at I. L. R. 12 Cal. 190.

19. *Section 25.*—We have proposed to re-enact in an amended form the whole of the three sections of the Prisoners' Act, 1871, relating to the removal of prisoners, instead of merely patching the existing sections.

20. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	25th July, and 1st and 8th August, 1885.
Fort Saint George Gazette	14th August, 1885.
Bombay Government Gazette	30th July, and 6th and 13th August, 1885.
Calcutta Gazette	5th, 12th and 19th August, 1885.
North-Western Provinces and Oudh Government Gazette...	1st, 8th and 15th August, 1885.
Punjab Government Gazette	30th July, and 6th and 13th August, 1885.
Central Provinces Gazette	1st, 8th and 15th August, 1885.
British Burma Gazette	15th, 22nd and 29th August, 1885.
Assam Gazette	15th, 22nd and 29th August, 1885.
Coorg District Gazette	1st September, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	23rd October, 1885.
	Telegu	25th September, 1885.
	Hindustani	3rd October, 1885.
Bombay	Maráthi...	27th August, 1885.
	Gujaráthi	
	Kanarese	
Bengal	Bengali	22nd and 29th September, and 6th October, 1885.
	Hindi	13th, 20th and 27th October, 1885.
	Uriya	15th, 22nd and 29th October, 1885.
North-Western Provinces and Oudh...	Urdu	29th August, and 5th and 12th September, 1885.
Punjab	Urdu	27th August, 1885.
Central Provinces	Hindi	5th, 12th and 19th September, 1885.
	Maráthi...	12th, 19th and 26th September, 1885.
British Burma	Burmese	12th, 19th and 26th September, 1885.

21. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
W. W. HUNTER.
G. H. P. EVANS *
PEÁRI MOHAN MUKERJI.
H. ST.A. GOODRICH.
J. W. QUINTON.
V. N. MANDLIK.

The 5th March, 1886.

* I much doubt the advisability of amending section 107 in the direction suggested.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th March, 1886, and is hereby promulgated for general information :—

ACT NO. XI OF 1886.

THE INDIAN TRAMWAYS ACT, 1886.

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2. Local extent.
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9. Power to authorise joint work by local authorities.
10. Cessation of powers given by an order.

Construction and Maintenance of Tramways.

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SECTIONS.

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SECTIONS.

42. Promoters, lessees and licensees to be responsible for all injuries.
43. Want of funds not a sufficient reason for default.
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45. Application by local authorities of local funds to tramways.
46. Extension of Act to existing tramways.
47. Prohibition of construction of tramways except under this Act.
48. Transfer of control on exclusion of local area from circle of local authority.
49. Explanation and amendment of section 54 of Railway Act.
50. Powers of Local Government exerciseable from time to time.

An Act to facilitate the construction and to regulate the working of Tramways.

WHEREAS it is expedient to facilitate the construction and to regulate the working of tramways; It is hereby enacted as follows:—

Preliminary.

Short title and commencement.

1. (*1*) This Act may be called the Indian Tramways Act, 1886; and

(*2*) It shall come into force at once.

Local extent.

2. (*1*) It extends in the first instance to the whole of British India, except the territories administered by the Governor of Fort Saint George in Council, the Governor of Bombay in Council and the Lieutenant-Governor of Bengal.

(*2*) But the Governor of Fort Saint George in Council, the Governor of Bombay in Council or the Lieutenant-Governor of Bengal may, by notification in the official Gazette, extend this Act to the whole or any part of the territories under his administration.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "local authority" means a municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund:

(*2*) "road" means the way of a road, street, thoroughfare, passage or place along or across which a tramway authorised under this Act is, or is intended to be, laid, and includes the surface-soil and sub-soil of a road, and the footway, berms, drains and ditches of a road, and any bridge, culvert or causeway forming part of a road:

(*3*) "road-authority", in relation to a road, means—

(*a*) if a local authority maintains and repairs the road, then that authority;

(*b*) if a local authority does not maintain and repair the road, and the road is neither vested in Her Majesty nor maintained and repaired by the Government, then the person in whom the road is vested; and

(*c*) if a local authority does not maintain and repair the road, and the road is vested in Her Majesty or maintained and repaired by the Government, then the Local Government:

(*4*) "circle", in relation to a local authority or road-authority, means the area within the control of that authority:

(*5*) "tramway" means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway:

(*6*) "order" means an order authorising the construction of a tramway under this Act, and includes a further order substituted for, or amending, extending or varying, that order:

(*7*) "promoter" means a local authority or person in whose favour an order has been made, and includes a local authority or person on whom the rights and liabilities conferred and imposed on the promoter by this Act and by the order and any rules made under this Act as to the construction, maintenance and use of the tramway, have devolved:

(*8*) "undertaking" includes all moveable and immoveable property of the promoter suitable to and used by him for the purposes of the tramway:

(*9*) "carriage", in the case of a tramway on which steam-power or any other mechanical power is used, includes an engine worked on the tramway for the purpose of producing that power:

(*10*) "toll" includes any charge leviable in respect of the use of a tramway:

(*11*) "lessee" means a person to whom a lease has been granted of the right of user of a tramway and of demanding and taking the authorised tolls:

(*12*) "District Magistrate" includes an officer empowered by the Local Government by name or by virtue of his office to discharge within any local area all or any of the functions of a District Magistrate under this Act:

(*13*) "District Court" means a principal Civil Court of original jurisdiction, and includes a High Court having ordinary original civil jurisdiction:

(*14*) "Collector" means the chief officer in charge of the revenue-administration of a district, and includes an officer empowered by the Local Government by name or by virtue of his office to discharge within any local area the functions of a Collector under this Act: and

(*15*) "prescribed" means prescribed by rules made by the Local Government under this Act.

Orders authorising the Construction of Tramways.

Application for and consent necessary to making of order.

4. (*1*) The Local Government may make an order authorising the construction of a tramway in a circle on application made—

(*a*) by the local authority of the circle with the consent of the road-authority of any road or part of a road which is to be traversed by the tramway and of which the local authority is not itself the road-authority; or

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(*Orders authorising the Construction of Tramways.—Sections 5-7.*)

(*b*) by any person with the consent of the local authority of the circle, and of the road-authority of any road or part of a road which is to be traversed by the tramway and of which the local authority is not the road-authority:

Provided that, if any part of the proposed tramway is to traverse land which is not included within the limits of a municipality or of a cantonment, the Local Government shall not make the order without the previous sanction of the Governor General in Council.

(*2*) A local authority shall not make an application for an order, or be deemed to consent to an application being made by any person for an order, unless the making of the application or the giving of the consent has been approved by the local authority in manner prescribed.

Consent of local or road authority not necessary in certain cases.

5. When it is proposed to lay a tramway in two or more circles, and a local authority or road-authority having control in either or any of the circles does not consent thereto, or attaches conditions to its consent, the Local Government may, nevertheless, make an order authorising the construction of the tramway in the circle, or by the order impose on the promoter any conditions which it deems fit, if, after considering the reasons of the authority for withholding its consent or attaching the conditions thereto, it is satisfied that the construction of the tramway in the circle is expedient, or, as the case may be, that the conditions attached by the authority to its consent ought not to be imposed.

Procedure for making order.

6. (*1*) The Local Government on receiving an application shall consider it, and, if satisfied as to the propriety of proceeding thereon, publish in the official Gazette, and in such other manner as it deems sufficient for giving information to persons interested, a draft of a proposed order authorising the construction of the tramway.

(*2*) A notice shall be published with the draft stating that any objection or suggestion which any person may desire to make with respect to the proposed order will, if submitted to the Local Government on or before a date to be specified in the notice, be received and considered.

(*3*) If, after considering any objections or suggestions which may have been made with respect to the draft on or before the date so specified, the Local Government is of opinion that the application should be granted, with or without addition or modification, or subject or not to any restriction or condition, it may make an order accordingly.

(*4*) Every order authorising the construction of a tramway shall be published in the official Gazette in English, and in the other prescribed language or languages, if any; and that publication shall be conclusive proof that the order has been made as required by this section.

Contents of order.

7. (*1*) An order made under section 6 shall empower the promoter therein specified to construct and maintain the tramway therein described in the manner therein provided, and shall specify the time within which the tramway shall be commenced and the time within which it shall be completed and opened for public traffic.

(*2*) The order may also provide, in manner consistent with this Act, for all or any of the following, among other matters, that is to say:—

(*a*) a period before the expiration of which the tramway shall not be commenced, and the conditions subject to which the local authority, when it is not itself the promoter, may, within that period, elect to be substituted in the place of the promoter in respect of the undertaking or of so much thereof as is within its circle; and the limits of time within which, and the terms upon which, the local authority may, after the tramway has been constructed, require the promoter to sell to it the undertaking or so much thereof as is within its circle;

(*b*) the acquisition by the promoter of land for the purposes of the tramway, and the disposal by him of land which has been acquired but is no longer required for those purposes;

(*c*) the conditions subject to which roads may be opened and broken up for the purposes of the construction or maintenance of the tramway or any part thereof, and the method of, and materials to be used in, the re-instating of the roads, and the approval of the method and materials by the Local Government or the road-authority before the commencement of the work;

(*d*) the conditions on which the tramway may be constructed over a bridge or across a railway or tramway when the carriageway over the bridge is to form part of the tramway or when the tramway is to cross a railway or another tramway on the level;

(*e*) the space which shall ordinarily intervene between the outside of the carriageway on either side of a road whereon the tramway is to be constructed and the nearest rail of the tramway, and the conditions on which a smaller space may be permitted;

(*f*) the gauge of the tramway; the rails to be used, and the mode in which

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(Orders authorising the Construction of Tramways.—Section 7.)

and the level at which, they shall be laid and maintained; and the adoption and application by the promoter of such improvements in the rails, and in their situation, and in the sub-structure upon which they rest, as the Local Government may from time to time require;

(*g*) the portion of the road or roads traversed by the tramway to be kept in repair by the promoter; the maintenance by the promoter to the satisfaction of the Local Government or the road-authority, or both, of that portion of the road or roads; and the liability of the promoter, on the requisition of the Local Government, from time to time to adopt and apply such improvements in the tramway as the Local Government may consider necessary or desirable for the safety or convenience of the public, and to alter the position or level of the tramway to suit future alterations in the road or roads;

(*h*) the application of material excavated by the promoter in the construction or maintenance of the tramway;

(*i*) the provision of such crossings, passing-places, sidings, junctions and other works, in addition to those specified in or authorised by the order, as may from time to time be necessary or convenient to the efficient working of the tramway;

(*j*) the powers which may from time to time be exercised by the Local Government, the local authority, the road-authority or any person in respect of sewers, drains, telegraph-lines, gas-pipes, water-pipes or other things in or on land occupied by the tramway; the notice (if any) to be given of the intended exercise of those powers; the manner in which the powers shall be exercised; and the extent to which the tramway and the traffic thereon may be interfered with in the exercise thereof;

(*k*) the conditions subject to which the promoter may from time to time interfere with, or alter or require the alteration of the position of, drains (not being sewers or main drains), telegraph-lines, gas-pipes, water-pipes or other things as aforesaid;

(*l*) the provision of a temporary tramway in place of a part of a tramway which has been removed, or of which the use has been discontinued, by reason of the execution of any work affecting a road along which the part of the tramway was laid, or by reason of the use of the road being interrupted by floods or other cause;

(*m*) the motive power to be used on the tramway, and the conditions on which steam-power or any other mechanical power may be used;

(*n*) the nature, dimensions, fittings, appliances and apparatus of the carriages to be used on the tramway, and the inspection and examination thereof by officers of the Local Government or the local authority, and the liability of the promoter or lessee, on the requisition of the Local Government, from time to time, to adopt and apply such improvements in the carriages, and in the fittings, appliances and apparatus, as the Local Government may consider necessary or desirable for the safety or convenience of the public;

(*o*) the traffic which may be carried on the tramway, the traffic which the promoter or lessee shall be bound to carry, and the traffic which he may refuse to carry; the tolls to be leviable by the promoter or lessee, and the periodical revision thereof by the Local Government; and the regulation of the traffic and of the levy of the tolls;

(*p*) the use of the tramway free of toll by the local authority, with its own carriages, for specified purposes, during specified hours, with power to the local authority to make such sidings and other works as may be necessary for communication between its premises and the tramway;

(*q*) the conditions subject to which the promoter may transfer the undertaking, or any part thereof, by sale, mortgage, lease, exchange or otherwise; and the conditions subject to which the local authority may be the transferee;

(*r*) the performance by the Local Government or by the local authority or road-authority of any work required by the Act or the order to be done by the promoter; and

(*s*) the penalty to be incurred by the promoter or lessee for failure to observe any condition or direction contained in the order, and the application of the penalty when recovered.

(*3*) The Local Government may, in providing in the order for the acquisition of land for the purposes of a tramway of which the promoter is not a company, direct that land may be acquired for the promoter under the provisions of the Land Acquisition Act, 1870, in the same manner and on the same conditions as it might be acquired for the purposes of the tramway if a company were the promoter. X of 1870.

(*4*) The order shall imply the condition—

(*a*) in the case of a tramway of which a local authority is the promoter, that a lease thereof shall be granted only in manner by this Act provided; and

(*b*) in the case of a tramway of which a local authority is not the promoter, that a lease thereof shall be only of the right of user

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(*Orders authorising the Construction of Tramways.—Construction and Maintenance of Tramways.—Traffic on Tramways.—Sections 8-14.*)

and of demanding and taking the authorised tolls, and shall not confer or impose on the lessee any of the powers or duties of the promoter in respect of the construction or maintenance of the tramway.

Further order.

8. (*1*) The Local Government may, on the application of the promoter, revoke, amend, extend or vary the order by a further order.

(*2*) An application for a further order shall be made in the same manner and subject to the same conditions as an application for an order.

(*3*) The Local Government may, in its discretion, either grant or reject the application.

(*4*) If it grants the application, it shall make the further order in the same manner as an order, except that no addition to, or modification of, the rights, powers and authorities asked for in the application, or restriction or condition with respect thereto, shall be made or imposed by the further order without the consent in writing of the promoter.

Power to authorise joint work by local authorities.

9. (*1*) Subject to, and in accordance with, the provisions of this Act, the Local Government may, on a joint application, or on two or more separate applications, make an order empowering two or more local authorities, respectively, jointly to construct the whole, or separately to construct parts, of a tramway, and jointly or separately to own the whole or parts thereof.

(*2*) All the provisions of this Act which relate to the construction of tramways shall extend and apply to the construction of the whole and the separate parts of the tramway, and the form of the order may be adapted to the circumstances of the case.

Cessation of powers given by an order.

10. (*1*) If a promoter authorised by an order to construct a tramway—

(*a*) does not within the time specified in the order substantially commence the construction of the tramway, or

(*b*) having commenced the construction, suspends it without a reason sufficient in the opinion of the Local Government to warrant the suspension, or

(*c*) does not within the time specified in the order complete the tramway and open it for public traffic,

the following consequences shall ensue:—

(i) the powers given by the order to the promoter for constructing the tramway and otherwise in relation thereto shall, unless the Local Government, by special direction in writing, prolongs the time or condones the suspension, cease to be exercised except as to so much of the tramway as is then completed;

(ii) as to so much of the tramway as is then completed, the Local Government may either permit, or refuse to permit, the powers given by the order to continue;

(iii) if the Local Government refuses to permit the powers to continue, then so much of the tramway as is then completed may be dealt with, under the provisions of this Act relating to the discontinuance of tramways, as a tramway of the working whereof the discontinuance has been proved to the satisfaction of the Local Government.

(*2*) A notification published by the Local Government in the official Gazette to the effect that on a date specified in the notification the construction of a tramway had not been substantially commenced or a tramway had not been completed and opened for public traffic, or that the construction of a tramway had been suspended without sufficient reason, shall, for the purposes of this section, be conclusive proof of the matter stated therein.

Construction and Maintenance of Tramways.

Mode of formation of tramway.

11. A tramway shall be constructed and maintained in the manner provided by the order.

Inspection of tramway before opening.

12. A tramway, or portion or extension of, or addition to, a tramway, shall not be opened for public traffic until an engineer appointed in this behalf by the Local Government has inspected it and certified it to be fit for such traffic.

Agreement between road-authority and promoter as to repair of roadway.

13. Subject to the provisions of any order for the time being in force with respect to the matters mentioned in section 7, sub-section (*2*), clause (*g*), the road-authority and the promoter may from time to time enter into agreements as to the keeping in repair of the whole or a part of a road traversed by a tramway, and as to the proportion to be paid by either of them of the expense of keeping the road or part in repair.

Traffic on Tramways.

Rights of promoters and the public over tramways.

14. (*1*) The promoter of a tramway shall, subject to the provisions of sub-section (*2*) and to the other provisions of this Act and of the order, have the exclusive use of the tramway for carriages with flange-wheels or other wheels suitable to run on the rail described in the order as the rail to be used on the tramway:

Provided that nothing in this Act or in the order or any rule made under this Act shall affect the right of any person authorised to use a tramway or railway to pass across a tramway constructed under this Act with carriages having wheels suitable to run on the rail thereof.

The Indian Tramways Act, 1886.

(*Traffic on Tramways.—Licenses to use Tramways.—Secs. 15-18.*)

(2) The public shall have a right to pass along or across any part of a road along or across which a tramway is constructed, whether on or off the tramway, with carriages not having flange-wheels or other wheels suitable to run on the rail of the tramway: Provided—

(a) that this sub-section shall not apply where the tramway is constructed on land the right to the exclusive possession of which has been acquired by the promoter; and

(b) that the Local Government may by an order authorise the construction of a tramway on any part of a road with rails raised above the surface of the road, if it is satisfied that the convenience of the public will not be injuriously affected thereby.

Tolls leviable by promoter or lessee.

15. (1) The promoter or lessee may demand and take, in respect of the tramway, tolls not exceeding the limits specified in or determinable under the order, or, if the order contains no provision in this behalf, then such sums as may from time to time be fixed by the promoter or lessee with the previous sanction of the Local Government.

(2) A list of all the tolls authorised to be levied shall be exhibited, in such languages as the District Magistrate may direct, in a conspicuous place inside and outside each of the carriages used upon the tramway.

Carriage of dangerous or offensive goods.

16. (1) A person shall not be entitled to carry or to require to be carried, on a tramway constructed under this Act, any goods of a dangerous or offensive nature.

(2) A person taking such goods with him on the tramway shall, before entering the carriage, give notice of their nature to the servant of the promoter or lessee in charge of the carriage.

(3) A person sending such goods by the tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the servant of the promoter or lessee with whom he leaves them for the purpose of their being sent by the tramway.

(4) Any servant of the promoter or lessee may refuse to carry upon the tramway a parcel which he suspects to contain goods of a dangerous or offensive nature, and, if any such parcel has been received for the purpose of being carried upon the tramway, may stop the transit thereof until he is satisfied as to the nature of its contents.

(5) Where a servant of the promoter or lessee refuses under sub-section (4) to carry a parcel which has been received for the purpose of being carried upon the tramway, he shall, as soon as may be, give notice of his refusal to the consignor or consignee if he refuses at a time when neither of them is present.

Licenses to use Tramways.

Grant to third parties of licenses to use tramway in certain events.

17. If, at any time after a tramway or part of a tramway has been for three years opened for public traffic in a circle, the local authority of the circle represents in writing to the Local Government that the public is deprived of the full benefit of the tramway or of the part thereof, the Local Government may, if after considering any statement which the promoter or lessee or both may desire to make, and after such further enquiry as it deems necessary, it is satisfied as to the truth of the representation, grant a license to any person to use the tramway conformably to this Act and to the order and the rules made under this Act, subject to the following provisions, namely:—

(a) the license shall be for a period not less than one year or more than three years from the date of the license, but the Local Government may in its discretion renew it;

(b) the license shall be to use the whole of the tramway for the time being opened for public traffic, or such part or parts of the tramway as the Local Government, having regard to the cause for granting the license, thinks fit;

(c) the license shall specify the number of carriages which the licensee shall run upon the tramway, the mode in which, and times at which, the carriages shall be run, the tolls to be paid to the promoter or lessee by the licensee for the use of the tramway, and the tolls, being those for the time being leviable by the promoter or lessee, which the licensee may demand and take for the use of his carriages;

(d) the licensee and his officers and servants shall permit one person, duly authorised for that purpose by the promoter or lessee, to travel free of toll in or upon each carriage of the licensee run upon the tramway for the whole or any part of a journey;

(e) any provision of this Act, or of the order or rules made under this Act, relating to the functions of a servant of a promoter or lessee shall be construed, so far as may be, as referring to a servant of the licensee; and

(f) the Local Government may revoke, alter or modify the license for any cause sufficient in its opinion to warrant the revocation, alteration or modification thereof.

Licensee to give to promoter or lessee an account of traffic.

18. A licensee shall, on demand, give to an officer or servant authorised in that behalf by the promoter or lessee an exact account in writing, signed by the licensee, of the number of passengers, or number or quantity of goods, conveyed by any and every carriage used by him on the tramway.

The Indian Tramways Act, 1886.

(*Discontinuance of Tramways.—Insolvency of Promoter.—Sections 19-21*) (*Purchase of Tramways.—Section 22.*)

Discontinuance of Tramways.

Cessation of powers of promoter and lessee on discontinuance of tramway.

19. If it is proved to the satisfaction of the Local Government, at any time after the opening of a tramway for public traffic, that the working of the tramway, or any part thereof, has been practically discontinued, for the space of three months, without a reason sufficient, in the opinion of the Local Government, to warrant the discontinuance, the Local Government, if it thinks fit, may, by notification in the official Gazette, declare that the powers of the promoter and of the lessee, if any, in respect of the tramway or the part thereof of which the working has been so discontinued, shall, from the date of the notification, be at an end; and thereupon the said powers shall cease and determine, except in so far as they may be purchased by a local authority in manner by this Act provided.

Powers of road-authority on cessation of powers of promoter.

20. (*1*) Where a notification has been published under section 19, the road-authority may, at any time after the expiration of two months from the date of the notification, remove the tramway or part of the tramway of which the working has been so discontinued, and use the materials thereof in re-instating the road.

(*2*) The promoter shall pay to the road-authority the cost incurred by that authority in removing the tramway or the part thereof and in re-instating the road.

(*3*) The cost shall be certified by an officer of the road-authority, and his certificate, countersigned by the District Magistrate, shall be conclusive proof as to the cost incurred.

(*4*) If the promoter does not pay the amount so certified within one month after the delivery to him of the certificate or of a copy thereof, the road-authority may, without any previous notice to the promoter and without prejudice to any other remedy which it may have for the recovery of the amount, sell and dispose of such materials of the tramway or part thereof removed as it has not used in re-instating the road, either by public auction or by private sale, and for such sum or sums, and to such person or persons, as it thinks fit, and may, out of the proceeds of the sale, pay and reimburse itself the amount of the cost aforesaid and of the expenses of the sale, and shall pay over the residue (if any) of the proceeds of the sale to the promoter.

Insolvency of Promoter.

Proceedings in case of insolvency of promoter.

21. (*1*) If, at any time after the opening of a tramway in a circle for public traffic, it appears to the road-authority or local authority of the circle that the promoter of the tramway is insolvent, so that he is unable to maintain the tramway, or to work it with advantage to the public, and either of those authorities makes a representation to that effect to the Local Government, the Local Government may, if after considering any statement which the promoter may desire to make, and after such further enquiry as it deems necessary, it is satisfied as to the truth of the representation, declare, by notification in the official Gazette, that the powers of the promoter shall, at the expiration of six months from the publication of the notification, be at an end; and the powers of the promoter shall cease and determine at the expiration of that period, except in so far as they may be purchased by a local authority in manner by this Act provided.

(*2*) Where a notification has been published under sub-section (*1*), the road-authority may, at any time after the expiration of six months from the date thereof, remove the tramway in the same manner, and subject to the same provisions as to the payment of the cost of the removal and to the same remedy for recovery of the cost, in every respect as in cases of removal under section 20.

Purchase of Tramways.

Future purchase of undertaking by local authority.

22. (*1*) Where the promoter of a tramway in a circle is not the local authority, the local authority, with the previous sanction of the Local Government, may—

(*a*) within such limits of time as may be specified in this behalf in the order, or

(*b*) if a time was not specified in the order, then within six months after the expiration of a period of twenty-one years from the date of the order, and within six months after the expiration of every subsequent period of seven years, or

(*c*) within two months after the publication of a notification under section 19 or within six months after the publication of a notification under section 21,

by notice in writing, require the promoter to sell to the local authority his undertaking or the part thereof which is within the circle of the local authority; and thereupon the promoter shall sell the same upon the terms specified in the order, or, if the terms were not specified in the order, then upon the terms of paying the then value of the undertaking or of the part thereof, exclusive of any allowance for past or future profits of the undertaking or any compensation for compulsory sale or other consideration whatsoever.

(*2*) A requisition shall not be made under sub-section (*1*) unless the making thereof has been approved by the local authority in manner prescribed.

(*3*) When a sale has been made under this section, all the rights, powers and authorities of the promoter in respect of the undertaking or part

The Indian Tramways Act, 1886.

(*Working of Tramways owned by Local Authorities.—Rules.—Sections 23-24.*)

thereof sold, or, where a notification has been published under section 19 or section 21, all the rights, powers and authorities of the promoter previous to the publication of the notification in respect of the undertaking or part thereof sold, shall be transferred to the authority to whom the undertaking or part has been sold, and shall vest in, and may be exercised by, that authority in the same manner as if the tramway had been constructed by it under an order made under this Act.

(*4*) Subject to, and in accordance with, the preceding provisions of this section, two or more local authorities may jointly purchase an undertaking or so much thereof as is within their circles.

Working of Tramways owned by Local Authorities.

Lease of, or working of, tramway by local authority.

23. (*1*) When a local authority has under the authority of an order completed a tramway, or has under the provisions of this Act or of an order acquired possession of a tramway, it may, by a lease to be approved by the Local Government, let to any person the right of user of the tramway and of demanding and taking the authorised tolls.

(*2*) On the determination of a lease the local authority may from time to time let the right for such further term and on such conditions as the Local Government may approve.

(*3*) Every lease made under this section shall imply a condition of re-entry if at any time after the making thereof it is proved to the satisfaction of the Local Government that the lessee has practically discontinued the working of the tramway leased, or of any part thereof, for the space of one month without a reason sufficient, in the opinion of the Local Government, to warrant the discontinuance.

(*4*) Notice of the intention of the local authority to make a lease shall be given in manner prescribed.

(*5*) If the local authority cannot by means of a lease obtain what it deems to be a fair rent for the tramway, it may itself, with the previous sanction of the Local Government and for such term as the Local Government directs, place and run carriages upon the tramway, and demand and take the authorised tolls in respect of the use of the carriages.

Rules.

Power to make rules.

24. (*1*) In addition to any other power to make rules expressly or by implication conferred by this Act, the Local Government may make rules consistent with this Act—

(*a*) as to the form in which an application for an order shall be made;

(*b*) as to the costs to be paid by an applicant in respect of an order, and the time when, and the place where, those costs shall be paid;

(*c*) as to the payment of money or lodgment of securities, by way of deposit, by the applicant for an order before the order is published under section 6, sub-section (*4*), or a further order is made under section 8; the investment of money so paid; the disposal of interest or dividends from time to time accruing due on money or securities so paid, lodged or invested; the application of the money or securities or the produce thereof to the discharge of any liability incurred by the promoter; and the forfeiture, repayment or return of the money or securities;

(*d*) as to the plans and sections of any works to be deposited by applicants for orders or by promoters;

(*e*) for regulating the use of steam-power or any other mechanical power on a tramway;

(*f*) as to any matter specified in section 7, sub-section (*2*), clauses (*c*), (*d*), (*e*), (*j*) and (*k*), as a matter which may be provided for in an order, when that matter has not been so provided for, or has not, in the opinion of the Local Government, been effectually so provided for;

(*g*) as to the periodical submission, by promoters, lessees and licensees, of accounts of traffic and receipts to the Local Government or as that Government directs, and as to the forms in which those accounts are to be submitted;

(*h*) as to the accidents of which report is to be made to the Local Government or as that Government directs;

(*i*) as to any matter respecting which rules may be made under this section by a local authority or a promoter or lessee; and,

(*j*) generally, as to any other matter or thing in respect of which it may seem to the Local Government to be expedient to make rules for carrying out the purposes of this Act.

(*2*) A local authority may, from time to time, with the previous sanction of the Local Government, make rules consistent with this Act and with the order and any rules made by the Local Government under this Act for regulating—

(*a*) the rate of speed to be observed in travelling upon a tramway within the circle of the local authority;

(*b*) the use of animal power on the tramway

(*c*) the distances at which carriages using the tramway are to be allowed to follow one after the other;

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(Rules.—Sections 25-26.—Offences.—Sections 27-29.)

(*d*) the stopping of carriages using the tramway, and the notice to be given to the public of their approach;

(*e*) the manner in which carriages using the tramway after sunset and before sunrise are to be lighted;

(*f*) the traffic on roads along or across which the tramway is laid;

(*g*) the number of passengers which may be carried in any carriage;

(*h*) the licensing and control of drivers, conductors and other persons having charge of the carriages of the promoter or lessee or a licensee; and,

(*i*) generally, the mode of use of the tramway.

(*3*) The promoter or lessee of a tramway may, from time to time, with the previous sanction of the Local Government, make rules consistent with this Act and with the order and any rules made under this Act—

(*a*) for preventing the commission of any nuisance in or upon any carriage, or in or against any premises, belonging to him; and

(*b*) for regulating the travelling in any carriage belonging to him.

(*4*) The Local Government may cancel any rule made by a local authority or by a promoter or lessee under this section.

Power to impose penalty by rule.

25. The authority making any rule under section 24 may direct that a breach of it shall be punishable with fine which may extend—

(*a*) if the authority making the rule is the Local Government, to two hundred rupees, and

(*b*) if that authority is a local authority or a promoter or lessee, to twenty rupees;

and when the breach is a continuing breach, with a further fine which may extend—

(*c*) if the authority making the rule is the Local Government, to fifty rupees, and

(*d*) if that authority is a local authority or a promoter or lessee, to five rupees,

for every day after the first during which the breach continues.

Procedure for making, and publication of, rules.

26. (*1*) Every authority having power to make rules under any section of this Act shall, before making the rules, publish a draft of the proposed rules for the information of persons likely to be affected thereby.

(*2*) The publication shall be made, in the case of rules made by the Local Government, in such manner as may in its opinion be sufficient for giving information to persons interested, and, in the case of rules made by a local authority or by a promoter or lessee, in manner prescribed.

(*3*) There shall be published with the draft a notice specifying a date, not earlier than the expiration of one month after the date of publication, at or after which the draft will be taken into consideration.

(*4*) The authority shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(*5*) The publication in the official Gazette of a rule purporting to be made under this Act shall be conclusive proof that it has been duly made.

Offences.

Penalty for failure of promoter, lessee or licensee to comply with Act or order.

27. If a promoter—

(*a*) constructs or maintains a tramway otherwise than in accordance with the order, or

(*b*) opens the tramway for traffic, or permits it to be so opened, before it has been inspected and certified in manner required by section 12, or

(*c*) fails to observe any requirement or condition of the order for neglect or breach whereof no penalty has been expressly provided in the order,

or if a promoter, lessee or licensee runs a carriage on a tramway otherwise than in accordance with the order,

he shall (without prejudice to the enforcement of specific performance of the requirements of this Act or of the order, or to any other remedy which may be obtained against him in a Court of Civil Judicature), on complaint made by the Local Government or by the local authority or road-authority or by the District Magistrate or, with the previous sanction of the District Magistrate, by any person injuriously affected by the act or omission, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for every day after the first during which the offence continues to be committed.

Penalty for obstructing promoter in exercise of his powers.

28. If any person without lawful excuse, the burden of proving which shall lie upon him, wilfully obstructs any person acting under the authority of the promoter in the lawful exercise of his powers in constructing or maintaining a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, he shall be punished with fine which may extend to fifty rupees.

Penalty for interfering with tramway.

29. If any person without lawful excuse, the burden of proving which shall lie upon him, wilfully does any of the following things, namely:—

(*a*) interferes with, removes or alters any part of a tramway constructed under

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(*Offences.—Sections 30-34—Settlement of Differences.—Sections 3-35.*)

this Act, or of the works connected therewith, or

(*b*) places or throws upon or across any such tramway any wood, stone, refuse or other thing, or

(*c*) does anything in such a manner as to obstruct any carriage using any such tramway, or

(*d*) abets within the meaning of the Indian Penal Code the doing of, or attempts to do, anything mentioned in clause (*a*), clause (*b*) or clause (*c*),

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he shall (without prejudice to any other remedy which may be obtained against him in a Court of Civil Judicature) be punished with fine which may extend to one hundred rupees.

Penalty for using tramway with carriage having flange-wheels.

30. If any person, except under a lease from, or by agreement with, the promoter, or under license from the Local Government granted under this Act, uses on a tramway, otherwise than as permitted by section 14, a carriage having flange-wheels or other wheels suitable to run on the rail of the tramway, he shall be punished with fine which may extend to two hundred rupees.

Penalty for evading payment of proper toll.

31. (*1*) If any person travelling or having travelled in a carriage of the promoter or lessee or of a licensee evades or attempts to evade payment of toll, or if any person having paid toll for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional toll for the additional distance or attempts to evade payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid toll to quit the carriage, he shall be punished with fine which may extend to ten rupees.

(*2*) When a person commits an offence under this section and refuses on demand of a servant of the promoter, lessee or licensee to give his name and residence, or gives a name or residence which the servant has reason to believe to be false, he may be arrested and taken to the nearest police-station by the servant or any person whom the servant may call to his aid.

(*3*) When the person is taken to the police-station he shall with the least possible delay be forwarded to the nearest Magistrate, unless his true name and residence are ascertained, in which case he shall be released on his executing a bond for his appearance before a Magistrate if so required.

Penalty for taking or sending dangerous or offensive goods without giving notice.

32. If any person takes or sends by a tramway any goods of a dangerous or offensive nature without giving the notice required by section 16, he shall be punished with fine which may extend to fifty rupees.

Penalty for licensee not giving to promoter or lessee an account of traffic or giving false account.

33. (*1*) If a licensee fails on demand to give the account mentioned in section 18, or, with intent to evade the payment of tolls, gives a false account when he is called upon to give an account under that section, he shall be punished with fine which may extend to fifty rupees.

(*2*) The fine shall be in addition to any tolls payable by the licensee to the promoter or lessee in respect of the passengers or goods conveyed by the carriage or carriages used by the licensee on the tramway.

Saving of prosecutions under other laws.

34. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act or the rules made under it: Provided that a person shall not be punished twice for the same offence.

Settlement of Differences.

Differences between promoters or lessees and authorities.

35. (*1*) If any difference arises between the promoter or lessee on the one hand and the Local Government, or the local authority, or the road-authority, or a person having the charge of any sewers, drains, telegraph-lines, gas-pipes, water-pipes or other things in or on land occupied by the tramway, on the other hand, with respect to any interference or control exercised or claimed to be exercised by, or on behalf of, either party by virtue of this or any other Act, or of the order or the rules made under this Act, or with respect to the propriety of, or the mode of, the execution of any work, or with respect to any compensation to be made by or to the promoter or lessee, or on the question whether any work is such as ought reasonably to satisfy the Local Government or the road-authority or both, or with respect to any other subject or thing regulated by, or comprised in, this Act or the order or the rules made under this Act, and not otherwise expressly provided for therein, the matter in difference shall, except where the parties elect to proceed under section 523 of the Code of Civil Procedure, be settled, on the application of either party, by a referee. XIV of 1

(*2*) Where the difference is—

(*a*) between the promoter or lessee on the one hand and the Local Government, either as such or as the road-authority, on the other, or

(*b*) between the promoter on the one hand and the local authority on the other, with respect to the sum to be paid by the local authority for an undertaking or part of an undertaking which that authority has required the promoter to sell under section 22,

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(*Recovery of Tolls.—Sections 36-38—Savings.—Sections 39-41.*)

the referee shall be the District Court within the jurisdiction of which the tramway is situate, or, where the tramway is within the jurisdiction of more than one District Court, the District Court within the jurisdiction of which the greater part of the tramway is situate.

(5) In other cases the referee shall be appointed by the Local Government.

(4) Except where the referee is the District Court, the powers and procedure of the referee may be prescribed.

(5) In the case of a difference between a promoter on the one hand and a local authority on the other, with respect to the sum to be paid by the local authority for an undertaking or part of an undertaking which that authority has required the promoter to sell under section 22, an appeal shall lie to the High Court from the award of the referee as from an original decree of the District Court.

(6) In the case of every other difference the award of the referee shall be final.

Recovery of Tolls.

Recovery of moneys due from promoters and, in certain cases, from lessees.

36. Any of the following moneys, namely, any rent due to a local authority from a lessee, any penalty recoverable from a promoter or lessee under an order, any sum payable by a promoter or lessee under an award of a referee, the cost of the performance under this Act by the Local Government or by a local authority or road-authority of any work required by this Act or by an order to be done by a promoter, and the cost incurred by a road-authority in removing a tramway and re-instating a road under this Act, may, without prejudice to any other remedy that the authority to which the money is due may have by suit or otherwise, be recovered by that authority, on application made in this behalf to the Collector, as if the sum due were an arrear of land-revenue due by the promoter or lessee or his surety (if any) :

Provided that nothing in this section shall authorise the arrest of the promoter or lessee or his surety in execution of any process issued by the Collector.

Recovery of tolls from licensees.

37. (1) If a licensee fails to pay on demand the tolls due for the use of a tramway, the promoter or lessee to whom the tolls are due may, without prejudice to the remedy which he may have by suit, apply to a Magistrate to recover the amount of the tolls, and the Magistrate may, after giving notice to the licensee if possible and allowing him an opportunity of being heard, proceed to recover the amount by distress and sale of any carriages or other moveable property of the licensee which may be found on the tramway or on premises connected therewith.

(2) When a licensee has failed to pay on demand the tolls due from him, the promoter or lessee to whom the tolls are due may seize any carriage or other moveable property of the licensee on the tramway or on premises connected therewith, and detain the same for forty-eight hours unless the tolls are sooner paid.

(3) When application is made to a Magistrate under sub-section (1), he may make an interim order of distraint pending his final decision.

Recovery of tolls from passengers.

38. Any toll due to a promoter, lessee or licensee from a passenger may be recovered either by suit or, on application to a Magistrate having jurisdiction within any local area in which any part of the tramway is laid, by distress and sale of any moveable property belonging to the passenger within the local limits of the jurisdiction of the Magistrate.

Savings.

Promoter to have right of user only.

39. (1) Notwithstanding anything contained in this Act, or in an order or any rule made under this Act, a promoter shall not acquire any right other than that of user only over a road along or across which he lays a tramway, nor shall anything contained in this Act, or in an order or any rule made under this Act, exempt the promoter of a tramway, or any other person using the tramway, from the payment of such charges as may lawfully be levied in respect of the use of a road or bridge along or across which the tramway is laid.

(2) The Local Government may, if it thinks fit, fix rates at which a promoter, lessee or licensee may compound for the charges payable in respect of the use of a road or bridge.

Saving of power over roads traversed by tramways.

40. (1) Nothing in this Act, or in an order or any rule made under this Act, shall take away or abridge any power which a road-authority, local authority or other person has by law to break up, widen, alter, divert or improve a road, railroad or tramway along or across which a tramway is laid.

(2) The road-authority, local authority or other person executing any work referred to in sub-section (1) shall not be liable to pay to a promoter, lessee or licensee any compensation for injury done to a tramway by the execution of the work or for loss of traffic occasioned by the reasonable use of any power lawfully exercised for the execution thereof.

Saving of power of local authority and police to regulate traffic on roads.

41. Nothing in this Act, or in an order or any rule made under this Act, shall affect the powers of a local authority or of a Magistrate or police-officer to regulate the passage of traffic along or across a road along or across which a tramway is laid; and the authority, Magistrate or officer aforesaid may exercise its or his powers as well on as off the tramway and with respect as well to the traffic

The Indian Tramways Act, 1886.

(*Supplemental Provisions.—Sections 42-50.*)

of a promoter, lessee or licensee as to the traffic of other persons.

Supplemental Provisions.

Promoters, lessees and licensees to be responsible for all injuries.

42. A promoter, lessee or licensee shall be answerable for all injuries happening through his act or default, or through the act or default of any person in his employment, by reason or in consequence of any of his carriages or works, and shall save harmless all authorities and persons collectively and individually, and their officers and servants, from all damages and costs in respect of injuries so happening.

Want of funds not a sufficient reason for default.

43. For the purposes of this Act want of funds shall not be deemed to be a sufficient reason for the suspension of the construction, or the discontinuance of the working, of a tramway by a promoter or lessee.

Power to exempt from municipal taxation.

44. When a tramway is constructed under this Act within the limits of a municipality, the Local Government may exempt the animals, plant, rolling-stock, yards, workshops, engine-sheds and depôts of the promoter, lessee or licensee, for such period as it thinks fit, from all or any municipal taxes leviable within those limits.

Application by local authorities of local funds to tramways.

45. (*1*) The fund to or with the control or management of which the local authority of a municipality, cantonment or district is entitled or entrusted shall, notwithstanding anything in any enactment respecting the purposes to which that fund may be applied, be applicable, subject to the control of the Local Government, to the payment of expenses incidental to the exercise of the powers and functions which may be vested in or exercised by a local authority under this Act.

(*2*) The fund shall also be applicable, with the previous sanction of the Local Government, to a guarantee of the payment of interest on money to be applied, with the concurrence in writing of the local authority, within the limits of the local area under its control, to any of the purposes to which the fund might be applied by the local authority under sub-section (*1*).

Extension of Act to existing tramways.

46. The Local Government may, with the consent of the local authority and road-authority and of the promoter and his lessee (if any), extend any part of this Act, or any rules made under this Act, either with or without modification, to the whole or any part of a tramway constructed, or authorised by the Local Government to be constructed, before the passing of this Act, and may withdraw any part of the Act or any rules so extended.

Prohibition of construction of tramways except under this Act.

47. (*1*) A tramway of which the construction has not been authorised by the Local Government before the passing of this Act shall not, after the passing of this Act, be constructed for public traffic in any place to which this Act extends, except in pursuance of an order made under this Act.

(*2*) A person constructing a tramway in contravention of sub-section (*1*) of this section,

or after the passing of this Act maintaining or using for public traffic, otherwise than in pursuance of an order made under this Act, a tramway which was not constructed, or authorised by the Local Government to be constructed, before the passing of this Act,

shall be liable, on the complaint of the Local Government or local authority, to double the penalty to which a promoter acting otherwise than in accordance with an order is liable under section 27.

Transfer of control on exclusion of local area from circle of local authority.

48. If at any time a local area comprising a tramway to which this Act or any part thereof or any rule thereunder applies ceases to be included in the circle of a local authority, the functions of that authority under this Act or the part thereof or the rule thereunder, and under the order (if any), shall, in respect of that local area, devolve on the Local Government or, if that Government so directs, on the local authority of the circle in which the tramway has been included.

Explanation and amendment of section 54 of Railway Act.

49. (*1*) In section 54 of the Indian Railway Act, 1879, the word "tramway" shall have the meaning assigned to it by section 3 of this Act. IV of 18

(*2*) In the same section of that Act, after the words "by steam" the words "or other mechanical power" shall be added.

Powers of Local Government exercisable from time to time.

50. All powers conferred by this Act on a Local Government may be exercised from time to time as occasion requires.

S. HARVEY JAMES,

Offg. Secy. to the Govt. of India.

The following Report of the Select Committee on the Bill to facilitate the construction and to regulate the working of Tramways was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th March, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to facilitate the construction and to regulate the working of Tramways was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Secretary to Chief Commissioner, Coorg, No. 1573—466, dated 12th December, 1885 [Paper No. 1].
From Secretary for Berar to Resident, Hyderabad, No. 582 G., dated 14th December, 1885 [Paper No. 2].
From Chief Commissioner, Ajmer-Merwára, No. 215 C., dated 17th December, 1885 [Paper No. 3]
From Registrar, High Court, Calcutta, No. 3303, dated 23rd December, 1885 [Paper No. 4].
From Secretary to Government, North-Western Provinces and Oudh, No. 1097—XI-176-16, dated 31st December, 1885, and enclosure [Papers No. 5].
From Officiating Assistant Secretary to Chief Commissioner, Central Provinces, No. 62—214, dated 7th January, 1886 [Paper No. 6].
From Under-Secretary to Government, Bombay, No. 62, dated 9th January, 1886, and enclosures [Papers No. 7].
From Secretary to Chief Commissioner, Assam, No. 6 T., dated 9th January, 1886 [Paper No 8].
From Acting Chief Secretary to Government, Madras, No. 77, dated 11th January, 1886, and enclosures [Papers No 9].
Memorandum by J Kincaid, Esq., M C.I.E [Paper No. 10].
From Under-Secretary to Government, Bombay, No. 321, dated 26th January, 1886 [Paper No. 11].
From Officiating Secretary to Government, Punjab, No. 143, dated 6th February, 1886, and enclosures [Papers No 12]
From Officiating Secretary to Chief Commissioner, British Burma, No. 388—6L., dated 12th February, 1886, and enclosures [Papers No. 13].
From Officiating Under-Secretary to Government, Bengal, No. 805, dated 20th February, 1886, and enclosures [Papers No 14].

2. The object of the proviso to section 4, sub-section (*1*), of the Bill does not appear to have been understood. In the case of lines extending beyond municipal limits, it is often difficult to say whether the line ought to be treated as a tramway or as a light railway, and the object of the proviso is to give the Government of India an opportunity of determining, with reference to particular cases or classes of cases, to which of the two categories such lines ought to be treated as belonging.

3. By section 5 we have empowered the Local Government to modify conditions sought to be imposed by a local authority with respect to the construction within its circle of part of a tramway which is to be laid in two or more circles.

4. In sections 17 and 21 we have provided for an opportunity being given to the promoter to state his case before the Local Government either grants licenses under the former section or determines the powers of the promoter under the latter section.

5. By clauses (*g*) and (*h*) of sub-section (*1*) of section 24 we have enabled the Local Government to make rules as to the periodical submission of statistics relating to tramways, and as to the accidents of which report is to be made.

6. By clause (*e*) of sub-section (*2*) of the same section we have empowered local authorities to make rules as to the manner in which carriages using the tramway after sunset and before sunrise are to be lighted.

7. By section 27 we have made the previous sanction of the District Magistrate a condition precedent to the institution by a private person of criminal proceedings against a promoter, lessee or licensee for breach of any provision of the Act or of any direction of an order authorizing the construction of a tramway.

8. By section 35 we have provided that, except where the parties to a difference elect to proceed under section 523 of the Code of Civil Procedure, the matter in difference between them shall be settled, on the application of either party, by a referee, and that, where the difference is between the promoter on the one hand and the local authority on the other with respect to the sum to be paid by the local authority for an undertaking which that authority has required the promoter to sell under section 22, the referee shall be the District Court. We have also provided that, in that case, an appeal shall lie to the High Court from the award of the District Court.

9. To section 45 we have added a sub-section supplementary to Act XV of 1885 (*an Act to amend the Local Authorities Loan Act, 1879*).

10. By section 47 of the Bill we have proposed that, in places to which the Act extends, tramways of which the construction has not been authorised before the passing of the Act shall not be constructed, after the passing of the Act, otherwise than in pursuance of an order made under the Act.

11. By section 48 we have made provision for cases in which a local area comprising a tramway is excluded from the circle of one local authority and included in that of another.

12. By section 49 we have proposed so to amend section 54 of the Indian Railway Act, 1879, as to enable the Governor General in Council to apply that Act or any portion thereof to a tramway worked by any mechanical power.

13. The other amendments of the Bill are few and unimportant, and do not call for special notice.

14. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	31st October, and 7th and 14th November, 1885.
Fort Saint George Gazette	18th November, 1885
Bombay Government Gazette	5th, 12th and 19th November, 1885
Calcutta Gazette	11th, 18th and 25th November, 1885.
North-Western Provinces and Oudh Government Gazette ...	7th, 14th and 21st November, 1885.
Punjab Government Gazette	5th, 12th and 19th November, 1885.
Central Provinces Gazette	7th, 14th and 21st November, 1885.
British Burma Gazette	21st and 28th November, and 5th December, 1885.
Assam Gazette	21st November, 1885.
Coorg District Gazette	1st December, 1885.
Sindh Official Gazette	10th December, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Bombay	Marátthi ...	17th December, 1885.
	Gujaráthi ...	
	Kanarese ...	
	Sindhi ...	
North-Western Provinces and Oudh ...	Urdu ..	23rd and 30th January, and 6th February, 1886.

15. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.
H. ST.A. GOODRICH.
ROBERT STEEL.
V. N. MANDLIK.

The 5th March, 1886

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th March, 1886, and is hereby promulgated for general information :—

ACT NO. XII OF 1886.

THE PETROLEUM ACT, 1886.

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2. Repeal.
3. Definitions.
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9. Procedure after petroleum has been discharged or landed.
10. Possession and transport of petroleum.
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12. Power to inspect and require dealer to sell samples.
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SECTIONS.

23. Power to apply this Act to other fluids.
24. Power to limit operation of enactments relating to municipalities.
25. Power to revoke or vary notifications.
26. Procedure for making and publication of rules.

THE SCHEDULE.

An Act to regulate the importation, possession and transport of Petroleum and other fluids of a like nature.

WHEREAS it is expedient to regulate the importation, possession and transport of petroleum and other fluids of a like nature; It is hereby enacted as follows :—

Preliminary.

Short title, commencement and local extent.

1. (*1*) This Act may be called the Petroleum Act, 1886; and

(*2*) It shall come into force on such day as the Governor General in Council, by notification in the Gazette of India, appoints.

(*3*) The provisions of this Act relating to dangerous petroleum, and the importation of petroleum, extend to the whole of British India. The rest of this Act extends only to such local areas as the Local Government may from time to time, by notification in the official Gazette, direct.

(*4*) Any power conferred by this Act to make rules or issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Repeal.

2. (*1*) On and from the day on which this Act comes into force, the Petroleum Act, 1881, shall be repealed: VIII of 1881.

(*2*) But all notifications issued, rules made, licenses granted, powers conferred and certificates given under that Act shall, so far as may be, be deemed to have been issued, made, granted, conferred and given under this Act.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "petroleum" includes also the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffine oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum; but it does not include any oil ordinarily used for lubricating purposes and having its flashing point at or above two hundred degrees of Fahrenheit's thermometer:

(*2*) "dangerous petroleum" means petroleum having its flashing point below seventy-six degrees

The Petroleum Act, 1886.

(*Dangerous Petroleum.—Sections 4-8.*)

of Fahrenheit's thermometer: Provided that, when all or any of the petroleum on board a ship, or in the possession of a dealer, is declared by the master of the ship or the consignee of the cargo, or by the dealer, as the case may be, to be of one uniform quality, the petroleum shall not be deemed to be dangerous if the samples selected from the petroleum have their flashing points, on an average, at or above seventy-three degrees of Fahrenheit's thermometer, and if no one of those samples has its flashing point below seventy degrees of that thermometer:

(3) "import" means to bring into British India by sea or land,

and "importation" means the bringing into British India as aforesaid:

(4) "transport" means to remove from one place to another within British India: and

(5) "ship" includes anything made for the conveyance by water of human beings or property.

Matters supplemental to the definitions.

4. (1) The flashing point of petroleum means the lowest temperature at which the petroleum yields a vapour which will furnish a momentary flash or flame when tested in accordance with the directions in the schedule to this Act with an apparatus which has been stamped and certified as provided by this Act within a period of five years immediately preceding the date on which the apparatus is used for the testing, and after the corrections (if any) which the certificate declares are to be applied to the results of the testing have been made.

(2) Notwithstanding anything in the definitions of "import", "importation" and "transport", the Local Government, with the previous sanction of the Governor General in Council, may from time to time, by notification in the official Gazette, declare—

(a) that petroleum imported into its territories from any part of British India, by sea or across intervening territory not being part of British India, shall, for all or any of the purposes of this Act, be deemed to be transported; and

(b) that petroleum transported into its territories from any place in British India shall, for all or any of those purposes, be deemed to be imported;

and thereupon the provisions of this Act, and of the rules made under this Act, with respect to transport and import, respectively, shall apply to petroleum so imported or transported.

Dangerous Petroleum.

Dangerous petroleum in quantities exceeding forty gallons.

5. (1) No quantity of dangerous petroleum exceeding forty gallons shall be imported or transported, or kept by any one person or on the same premises, except under, and in accordance with the conditions of, a license from the Local Government granted as next hereinafter provided.

(2) Every application for such a license shall be in writing, and shall declare—

(a) the quantity of the petroleum which it is desired to import, transport or possess, as the case may be;

(b) the purpose for which the applicant believes that the petroleum will be used; and

(c) that petroleum other than dangerous petroleum cannot be used for that purpose.

(3) If the Local Government sees reason to believe that the petroleum will be used for that purpose, and that no petroleum other than dangerous petroleum can be used for the purpose, it may grant the license for the importation, transport or possession (as the case may be) of the petroleum, absolutely or subject to such conditions as it thinks fit.

Dangerous petroleum in quantities not exceeding forty gallons.

6. No quantity of dangerous petroleum equal to or less than forty gallons shall be kept or transported without a license:

Provided that nothing in this section shall apply in any case when the quantity of the petroleum kept by any one person or on the same premises, or transported, does not exceed three gallons, and the petroleum is placed in separate glass, stoneware or metal vessels, each of which contains not more than a pint and is securely stopped.

Vessels containing dangerous petroleum to be labelled.

7. Dangerous petroleum—

(a) which is kept at any place after seven days from the date on which it is imported, or

(b) which is transported, or

(c) which is sold or exposed for sale,

shall be contained in vessels having attached thereto a label in conspicuous characters stating the description of the petroleum, with the addition of the words "highly inflammable" and with the addition—

(d) in the case of a vessel kept, of the name and address of the consignee or owner;

(e) in the case of a vessel transported, of the name and address of the sender; and

(f) in the case of a vessel sold or exposed for sale, of the name and address of the vendor.

Petroleum generally.

Power for Local Government to make rules as to importation and refining of petroleum.

8. (1) The Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with this Act to regulate the importation of petroleum, and in particular—

(a) to determine the ports at which only petroleum may be imported;

(b) to ascertain the quantity and description of any petroleum on board any ship;

(c) to determine the places at which, and the conditions on and subject to which petroleum may be discharged into boats, landed, transhipped or stored;

(d) to provide for the selection by an officer appointed by the Local Government in this behalf, and for the delivery to him, either after or before petroleum has been landed, of samples of all petroleum landed or intended to be landed;

(e) to provide, in the case of each consignment which is stated to be of one uniform quality, for the number of samples to be selected, and for the averaging of the results of the testing of those samples;

(f) to provide, where the results of the testing of the samples raise a doubt as to the uniformity of the quality of the petroleum in any such consignment, for the division of the consignment into lots, and for the

The Petroleum Act, 1886.

(*Petroleum generally.— Sections 9-14.*)

selection and testing of samples of each lot, and for the treatment of the lot in accordance with the results of the testing of those samples;

(*g*) to fix fees for the sampling and testing of petroleum; and

(*h*) to fix fees for the storage of petroleum unless a body of port commissioners or other like body is empowered in that behalf.

(*2*) The Local Government, with the previous sanction of the Governor General in Council, may, with respect to any petroleum produced within its territories, make rules—

(*a*) to define the limits of the places where the petroleum is to be refined;

(*b*) to provide for the testing of the petroleum at or near those places; and

(*c*) to prevent the removal from those limits, otherwise than under the provisions of this Act applicable to dangerous petroleum, of petroleum which has not satisfied the tests prescribed by the rules.

Procedure after petroleum has been discharged or landed.

9. (*1*) Petroleum discharged into boats or landed in accordance with rules made under section 8, sub-section (*1*), shall not be removed from the boats or places in or at which it is stored until the samples selected therefrom in accordance with those rules have been tested by an officer appointed by the Local Government in this behalf in the manner described in the schedule to this Act with an apparatus which has been stamped and certified as provided by this Act, and until the officer has given a certificate that the petroleum is not dangerous petroleum.

(*2*) If the officer after testing the samples refuses to give the certificate in respect of any petroleum, the Local Government may permit the consignee, within a time to be fixed by the Local Government in this behalf,—

(*a*) to rectify the petroleum,

(*b*) to apply for a license to import the petroleum as dangerous petroleum, or

(*c*) to re-export the petroleum.

(*3*) If the consignee does not within the time fixed under sub-section (*2*) avail himself of the permission granted under that sub section, the petroleum may be disposed of as the Local Government directs.

(*4*) Notwithstanding anything in the foregoing portions of this section, the Local Government in its discretion may, where the officer has refused the certificate, direct that the petroleum be re-tested by another officer appointed by it in this behalf, and may, if that officer advises that the petroleum is not dangerous petroleum, authorise its removal from the boats or places in or at which it is stored.

Possession and transport of petroleum.

10. No quantity of petroleum exceeding five hundred gallons shall be kept by any one person or on the same premises or shall be transported except under, and in accordance with the conditions of, a license granted under this Act.

Power to make rules as to possession and transport.

11. (*1*) The Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with this Act as to the granting of licenses to possess or transport petroleum in cases where such licenses are by law required.

(*2*) The rules may provide for the following among other matters, that is to say:—

in the case of licenses to possess petroleum—

(*a*) the nature and situation of the premises for which they may be granted, and

(*b*) the inspection of the premises and the testing of petroleum found thereon;

in the case of licenses to transport petroleum—

(*c*) the manner in which the petroleum is to be packed, the mode and time of transit, and the route by which it is to be taken, and

(*d*) the stoppage and inspection of it during transit;

in the case of both such licenses—

(*e*) the authority by which the license may be granted;

(*f*) the fee to be charged for it;

(*g*) the quantity of petroleum it is to cover;

(*h*) the conditions which may be inserted in it;

(*i*) the time during which it is to continue in force; and

(*j*) the renewal of the license.

(*3*) The Governor General in Council may make rules consistent with this Act as to the granting of licenses to transport petroleum from any part of British India to any other part of British India in cases where such licenses are by law required; and those rules may provide, among other matters, for those mentioned in sub-section (*2*) as matters for which rules made by Local Government with respect to licenses to transport petroleum may provide.

Power to inspect and require dealer to sell samples.

12. Any officer specially authorized by name or by virtue of his office in this behalf by the Local Government may require any dealer in petroleum to show him any place and any of the vessels in which any petroleum in his possession is stored or contained, to give him such assistance as he may require for examining the same, and to deliver to him samples of the petroleum on payment of the value of the samples.

Notice to be given when officer proposes to test samples.

13. When any such officer has, in exercise of the powers conferred by section 12, or by purchase, obtained a sample of petroleum in the possession of a dealer, he may give a notice in writing to the dealer informing him that he is about to test the sample or cause it to be tested with the apparatus and in the manner described in the schedule to this Act, at a time and place to be fixed in the notice, and that the dealer or his agent may be present at the testing.

Certificate as to result of testing.

14. On any such testing, if it appears to the officer or other person so testing that the petroleum from which the sample has been taken is or is not dangerous petroleum, the officer or other person may certify the fact; and the certificate so given shall be receivable as evidence in any proceedings which may be taken under this Act against the dealer in whose possession the petroleum was found, and shall, until the contrary is proved, be evidence of the fact stated therein; and a certified copy of the certificate shall be given free of charge to the dealer at his request.

The Petroleum Act, 1886.

(*Test-apparatus.—Sections 18-21.*) & (*Miscellaneous.—Sections 22-26.*)

Penalties.

Penalty for illegal importation, possession or transport of petroleum.

15. Any person who, in contravention of this Act or of any rules made under this Act, imports, possesses or transports any petroleum, and any person who otherwise contravenes any such rules or any condition contained in a license granted under this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to five hundred rupees, or with both.

Penalty for keeping, transporting, selling or exposing for sale petroleum in contravention of section 7.

16. Any person keeping, transporting, selling or exposing for sale petroleum in vessels not labelled as prescribed by section 7, shall be punished with fine which may extend to five hundred rupees.

Penalty for refusing to comply with section 12.

17. Any dealer in petroleum who refuses or neglects to show to any Officer authorized under section 12 any place or any of the vessels in which petroleum in his possession is stored or contained, or to give him such assistance as he may require for examining the same, or to give him samples of the petroleum on payment of the value of the samples, shall be punished with fine which may extend to two hundred rupees.

Confiscation of petroleum.

18. In any case in which an offence under section 15 or section 16 has been committed, the convicting Magistrate may direct that—

(*a*) the petroleum in respect of which the offence has been committed, or

(*b*) where the offender is importing or transporting, or is in possession of, any petroleum exceeding the quantity (if any) which he is permitted to import, transport or possess, as the case may be, the whole of the petroleum which he is importing or transporting or is in possession of,

shall, together with the tins or other vessels in which it is contained, be confiscated.

Jurisdiction.

19. The criminal jurisdiction under this Act shall, in the towns of Calcutta, Madras and Bombay, be exercised by a Presidency Magistrate, and elsewhere by a Magistrate of the first class, or (where specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class.

Test-apparatus.

Model test-apparatus.

20. A model of the apparatus for testing petroleum under this Act, constructed in accordance with the description contained in the schedule to this Act, shall be deposited in the office of the Chemical Examiner to Government, Calcutta, and be marked with the words "Model test-apparatus."

Verification of test-apparatus.

21. (*1*) The Chemical Examiner shall, on payment of such fee (if any) as the Governor General in Council may, from time to time, by notification in the Gazette of India, prescribe, compare with the said model test-apparatus and verify every apparatus for testing petroleum which is submitted to him for the purpose.

(*2*) If any apparatus for testing petroleum, when compared and verified as provided by sub-section (*1*), is found correct, or correct subject to certain corrections to be applied to the results of the tests, the Chemical Examiner shall stamp the same with a special number, and with the date of the verification, and shall further give a certificate in writing under his hand, in a form to be prescribed by the Governor General in Council, to the effect that on the date aforesaid the apparatus was compared and verified by him and found to be correct, or correct subject to certain specified corrections to be applied to the results of the tests.

(*3*) A certificate granted under this section shall, until the contrary is proved, be conclusive proof of the matters stated therein.

(*4*) The Chemical Examiner shall keep a register, in a form to be prescribed by the Governor General in Council, of the certificates granted under this section.

(*5*) Subject to the payment of such fees as the Governor General in Council may, by notification in the Gazette of India, prescribe in this behalf, the said model test-apparatus shall be at all reasonable times open to inspection by any person desiring to inspect it.

Miscellaneous.

Power to Local Government to exempt petroleum from operation of this Act.

22. The Local Government may, from time to time, by notification in the official Gazette, exempt from the operation of all or any of the provisions of this Act, or of all or any of the rules made under this Act, any petroleum which has its flashing point at or above one hundred and twenty degrees of Fahrenheit's thermometer and is imported as ordinary cargo and in quantity not exceeding that specified in the notification.

Power to apply this Act to other fluids.

23. The Governor General in Council may, from time to time, by notification in the Gazette of India, apply the whole or any portion of this Act to any inflammable fluid other than petroleum, and may by the notification fix, in substitution for the quantities of petroleum fixed by sections 5, 6 and 10, the quantities of the fluid to which those sections shall apply.

Power to limit operation of enactments relating to municipalities.

24. The Governor General in Council may, from time to time, by notification in the Gazette of India and in the local official Gazette, limit, in any manner he deems fit, the operation of any enactment for the time being in force relating to municipalities in any local area or to any particular municipality, and the exercise of any power conferred by any such enactment, in so far as the enactment relates to the possession or transport of petroleum.

Power to revoke or vary notifications.

25. A notification made under this Act may be revoked or varied by the authority making it by a notification published in the same manner as the notification so revoked or varied.

Procedure for making and publication of rules.

26. (*1*) An authority making rules under this Act shall, before making the rules, publish a draft of the proposed rules for the information of persons likely to be affected thereby.

(*2*) The publication shall be made in such manner as the Governor General in Council, from time to time, by notification in the Gazette of India, prescribes.

The Petroleum Act, 1886.

(*The Schedule.*)

(3) There shall be published with the draft a notice specifying a date at or after which the draft will be taken in consideration.

(4) The authority making the rules shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(5) A rule made under this Act shall not take effect if it is made by the Governor General in Council until it has been published in the Gazette of India, and if it is made by the Local Government until it has been published in the local official Gazette.

(6) The publication in the Gazette of a rule purporting to be made under this Act shall be conclusive proof that it has been duly made.

(7) All powers to make rules conferred by this Act may be exercised from time to time as occasion requires.

THE SCHEDULE.

I.—Nature of the Test-apparatus.

The apparatus consists of the following parts :—

(1) the oil-cup ;

(2) the cover, with slide, test-lamp, and clock-work arrangement for opening and closing the holes in the cover and for dipping the test-flame ;

(3) the water-bath or heating vessel ;

(4) the tripod stand, with jacket and spirit-lamp for heating the water-bath ;

(5) the thermometer for indicating the temperature of the oil in the oil-cup ;

(6) the thermometer for indicating the temperature of the water in the water-bath ;

(7) the thermometer for indicating the temperature of the oil before it is poured into the oil-cup ;

(8) the dropping bottle or *pipette* for replenishing the test-lamp ; and

(9) a barometer standardised at the Meteorological Office of the province or at any other place appointed by the Local Government.

The oil-cup is a cylindrical flat-bottomed vessel, made of gun-metal or brass, and tinned or silvered inside. A gauge is fixed to the inside of the cup to regulate the height to which it is to be filled with the sample under examination.

The cup is provided with a close fitting overlapping cover, which carries the thermometer, the test-lamp and the adjuncts thereto. The test-lamp is suspended upon two supports by means of trunnions, which allow it to be easily inclined to a particular angle and restored to its original position. The socket in the cover, which is to hold a round bulb thermometer for indicating the temperature of the oil during the testing operation, is so adjusted that the bulb of the latter is always inserted in a definite position below the surface of the liquid.

The cover is provided with three holes, one in the centre and two smaller ones close to the sides. These are closed and opened by means of a pivoted slide. When the slide is moved so as to uncover the holes, the suspended lamp is caught by a projection fixed on the slide, and tilted in such a way as to bring the end of the spout just below the surface of the lid. As the slide moves back so as to cover the holes, the lamp returns to its original position. Upon the cover, in front of and in a line with the nozzle of the lamp, is fixed a white bead, the diameter of which represents the size of the test-flame to be used.

The water-bath or heating vessel is so constructed that, when the oil-cup is placed in position in it, an air-space or air-chamber intervenes between the two ; consequently, in applying the test under ordinary circumstances, the heat is transmitted gradually to the oil from the hot water through the air-space. The water-bath is fitted with a socket for receiving a long bulb thermometer, to indicate the temperature of the water. It is also provided with a funnel, an overflow-pipe and two handles.

The water-bath rests upon a tripod stand, which is fitted with a copper cylinder or jacket, so that the bath is surrounded by an enclosed air-space, which retains and regulates the heat. One of the legs of the stand serves as a support for a spirit-lamp, which is attached to it by a small swing bracket.

The clockwork arrangement, by which during the operation of testing the slide is withdrawn, and the test-flame dipped into the cup and raised again as the slide is replaced, is provided with a ratchet key for setting it in action for each test, and with a trigger for starting it each time that the test-flame is applied.

II.—Directions for drawing the Sample and preparing it for Testing.

1. *Drawing the sample.*—In all cases the testing officer or some person duly authorised by him shall personally superintend the drawing of the sample from an original unopened tin or other vessel.

An opening sufficiently large to admit of the oil being rapidly poured or syphoned from the tin or other vessel shall be made.

Two bottles, each of the capacity of about 40 fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home,

The Petroleum Act, 1886.

(*The Schedule.*)

cut off level with the neck, and melted sealing-wax worked into it. The other bottle may be either stoppered or corked.

2. *Preparing the sample for testing.*—About ten fluid ounces of the oil, sufficient for three tests, are transferred from the bottle into which the sample has been drawn to a pint flask or bottle, which is to be immersed in water artificially cooled until a thermometer, introduced into the oil, indicates a temperature not exceeding 50° Fahrenheit.

III.—Directions for preparing and using the Test-apparatus.

1. *Preparing the water-bath.*—The water-bath is filled by pouring water into the funnel until it begins to flow out at the overflow-pipe. The temperature of the water at the commencement of each test, as indicated by the long bulb thermometer, is to be 130° Fahrenheit, and this is attained in the first instance by mixing hot and cold water, either in the bath or in a vessel from which the bath is filled, until the thermometer which is provided for testing the temperature of the water gives the proper indication; or the water is heated by means of the spirit-lamp (which is attached to the stand of the apparatus) until the required temperature is indicated.

2. *Preparing the test-lamp.*—The test-lamp is fitted with a piece of cylindrical wick of such thickness that it fills the wick-holder, but may readily be moved to and fro for the purpose of adjusting the size of the flame. In the body of the lamp, upon the wick, which is coiled within it, is placed a small tuft of cotton wool, moistened with petroleum, any oil not absorbed by the wool being removed. When the lamp has been lighted, the wick is adjusted by means of a pair of forceps until the flame is of the size of the bead fixed on the cover of the oil-cup; should a particular test occupy so long a time that the flame begins to get smaller, through the supply of oil in the lamp becoming exhausted, three or four drops of petroleum are allowed to fall upon the tuft of wool in the lamp from the dropping bottle or *pipette* provided for that purpose. This can be safely done without interrupting the test.

3. *Filling the oil-cup.*—The oil-cup having been previously cooled, by placing it bottom downwards in water at a temperature not exceeding 50° Fahrenheit, is to be rapidly wiped dry, placed on a level surface in a good light, and the oil to be tested is poured in very slowly, without splashing, until its surface is level with the point of the gauge which is fixed in the cup. The round bulb thermometer is inserted into the lid of the cup, care being taken that the projecting rim of the collar touches the edge of the socket; the test-lamp, prepared as already described, is placed in position, and the cover is then put on to the cup and pressed down so that its edge rests on the rim of the cup.

4. *Application of the test.*—The water-bath, with its thermometer in position, is placed in some locality where it is not exposed to currents of air, and where the light is sufficiently subdued to admit of the size of the entire test-flame being compared with that of the bead on the cover. The cup is carefully lifted without shaking it, and placed in the bath, the test-lamp is lighted, and the clockwork wound up by turning the key. The thermometer in the oil-cup is now watched, and when the temperature has reached 56° Fahrenheit the clockwork is set in motion by pressing the trigger.

If no flash takes place the clockwork is at once re-wound, and the trigger pressed at 57° Fahrenheit, and so on, at every degree rise of temperature, until the flash occurs, or until a temperature of 95° Fahrenheit has been reached.

If the flash takes place at any temperature below 77° Fahrenheit the temperature at which it occurs is to be recorded. The fresh portions of the sample are then to be successively tested in a similar manner and the results recorded. If no greater difference than 2° Fahrenheit exists between any two of the three recorded results, each result is to be corrected for atmospheric pressure, as hereafter described, and the average of the three corrected results is the flashing point of the sample. In the event of there being a greater difference than 2° Fahrenheit between any two of the results, the series of tests is to be rejected and a fresh series, of three, similarly obtained, and so on until a sufficiently concordant series is furnished, when the results are to be corrected and the average taken in the manner already described.

No flash which takes place within eight degrees of the temperature at which the testing is commenced shall be accepted as the true flashing point of the sample tested. In the event of a flash occurring at or below 64° when the test is applied in the manner above described, the next testing shall be commenced ten degrees lower than the temperature at which the flash had been previously obtained (that is to say, at 54° or thereunder), and this procedure shall be continued until the results of three consecutive tests do not show a greater difference than 2°.

If a temperature of 76° Fahrenheit has been reached without a flash occurring, the application of the test-flame is to be continued at every degree rise of temperature until a temperature of 95° Fahrenheit has been reached. If no flash has occurred up to this point, and if the petroleum is declared to be imported subject to the provisions of the Act, the tests shall not be continued, and the testing officer shall certify that the petroleum has a flashing point over 95° and is not dangerous. But if the petroleum is oil ordinarily used for lubricating purposes and is declared to have its flashing point at or above 200° degrees, or is oil to which a notification of the Local Government exempting it from the operation of the Act will be

The Petroleum Act, 1886.

(*The Schedule.*)

applicable in the event of the flashing point being found to be at or above 120°, the test shall be continued as follows:—The oil-cup is to be removed from the water-bath, and the temperature of the water in the water-bath is to be reduced to 95° Fahrenheit by pouring cold water into the funnel (the hot water escaping by the overflow-pipe). The air-chamber is then to be filled to a depth of 1½ inches with water at a temperature of about 95° Fahrenheit, the oil-cup is to be replaced in the water-bath and the spirit-lamp attached to the water-bath is to be lighted and placed underneath. The test-flame is then to be again applied, from 96° Fahrenheit, at every degree rise of temperature as indicated by the thermometer in the oil-cup until a flash takes place or until a temperature of 200° Fahrenheit or 120° Fahrenheit, as the case may be, has been reached. If during this operation the test-flame appears to diminish in size, the lamp is to be replenished in the manner prescribed at (2) without interrupting the test.

If a flash occurs at any temperature between 76° and 200° Fahrenheit, the temperature at which it occurs, subject to correction for atmospheric pressure, is the flashing point of the sample.

In repeating a test a fresh sample of oil must always be used, the tested sample being thrown away, and the cup must be wiped dry from any adhering oil and cooled, as already described, before receiving the fresh sample.

5. *Correction for atmospheric pressure.*—As the flashing point of an oil is influenced by changes in atmospheric pressure to an average extent of 1·6° Fahrenheit for every inch of the barometer, a correction of the observed flashing point may become necessary. The height of the barometer must therefore be determined at the time of making the test for the flashing point. The true height of the barometer for the purpose of the test shall be considered to be the height of the column of mercury measured at 32° Fahrenheit, which is supported by the air pressure at the time of the experiment; that is, the actual height of the barometer at the time of observation duly corrected for any error of the instrument and for its temperature if necessary. For the purpose of applying the correction to the flashing point of the oil obtained by the test, a table is appended to this schedule, giving the flashing points of oils ranging from 65° to 80° Fahrenheit, under pressure ranging from 27 to 31 inches of mercury.

The table is used in the following manner:—

Example.—An oil has given a flashing point of 71°, the barometer being at 28·6 inches; take the nearest number to 71° in the vertical column headed 28·6. This number is 70·8. Substitute for this the number in the same horizontal line in the column headed 30 (the normal height of the barometer). The substituted number, that is, the true flashing point of the oil, is 73°.

Table for correction of Flashing Points indicated by the Test for Variations in Barometric Pressure on either side of Thirty Inches.

Barometer in Inches.	27	27·2	27·4	27·6	27·8	28	28·2	28·4	28·6	28·8	29	29·2	29·4	29·6	29·8	30	30·2	30·4	30·6	30·8	31
Flashing Point in Degrees Fahrenheit.																					
65	60·2	60·5	60·8	61·2	61·5	61·8	62·1	62·4	62·8	63·1	63·4	63·7	64	64·4	64·7	65	65·3	65·6	66	66·3	66·6
66	61·2	61·5	61·8	62·2	62·5	62·8	63·1	63·4	63·8	64·1	64·4	64·7	65	65·4	65·7	66	66·3	66·6	67	67·3	67·6
67	62·2	62·5	62·8	63·2	63·5	63·8	64·1	64·4	64·8	65·1	65·4	65·7	66	66·4	66·7	67	67·3	67·6	68	68·3	68·6
68	63·2	63·5	63·8	64·2	64·5	64·8	65·1	65·4	65·8	66·1	66·4	66·7	67	67·4	67·7	68	68·3	68·6	69	69·3	69·6
69	64·2	64·5	64·8	65·2	65·5	65·8	66·1	66·4	66·8	67·1	67·4	67·7	68	68·4	68·7	69	69·3	69·6	70	70·3	70·6
70	65·2	65·5	65·8	66·2	66·5	66·8	67·1	67·4	67·8	68·1	68·4	68·7	69	69·4	69·7	70	70·3	70·6	71	71·3	71·6
71	66·2	66·5	66·8	67·2	67·5	67·8	68·1	68·4	68·8	69·1	69·4	69·7	70	70·4	70·7	71	71·3	71·6	72	72·3	72·6
72	67·2	67·5	67·8	68·2	68·5	68·8	69·1	69·4	69·8	70·1	70·4	70·7	71	71·4	71·7	72	72·3	72·6	73	73·3	73·6
73	68·2	68·5	68·8	69·2	69·5	69·8	70·1	70·4	70·8	71·1	71·4	71·7	72	72·4	72·7	73	73·3	73·6	74	74·3	74·6
74	69·2	69·5	69·8	70·2	70·5	70·8	71·1	71·4	71·8	72·1	72·4	72·7	73	73·4	73·7	74	74·3	74·6	75	75·3	75·6
75	70·2	70·5	70·8	71·2	71·5	71·8	72·1	72·4	72·8	73·1	73·4	73·7	74	74·4	74·7	75	75·3	75·6	76	76·3	76·6
76	71·2	71·5	71·8	72·2	72·5	72·8	73·1	73·4	73·8	74·1	74·4	74·7	75	75·4	75·7	76	76·3	76·6	77	77·3	77·6
77	72·2	72·5	72·8	73·2	73·5	73·8	74·1	74·4	74·8	75·1	75·4	75·7	76	76·4	76·7	77	77·3	77·6	78	78·3	78·6
78	73·2	73·5	73·8	74·2	74·5	74·8	75·1	75·4	75·8	76·1	76·4	76·7	77	77·4	77·7	78	78·3	78·6	79	79·3	79·6
79	74·2	74·5	74·8	75·2	75·5	75·8	76·1	76·4	76·8	77·1	77·4	77·7	78	78·4	78·7	79	79·3	79·6	80	80·3	80·6
80	75·2	75·5	75·8	76·2	76·5	76·8	77·1	77·4	77·8	78·1	78·4	78·7	79	79·4	79·7	80	80·5	80·6	81	81·3	81·6

S. HARVEY, JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Petroleum Act, 1881, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th March, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Petroleum Act, 1881, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 599, dated 14th April, 1885 [Paper No. 1].
From Secretary for Berar to Resident, Hyderabad, No. 176G., dated 18th May, 1885 [Paper No. 2].
From Chief Commissioner, Ajmer-Merwára, No. 644, dated 17th June, 1885 [Paper No. 3].
From Secretary to Chief Commissioner, British Burma, No. 388—2M., dated 16th June, 1885, and enclosures [Papers No. 4].
From Registrar, High Court, Calcutta, No. 1885, dated 23rd June, 1885 [Paper No. 5].
From Chief Secretary to Government, Madras, No. 1606, dated 17th June, 1885, and enclosures [Papers No. 6].
From Secretary to Chief Commissioner, Coorg, No. 543—63, dated 26th June, 1885 [Paper No 7].
From Secretary to Government, North-Western Provinces and Oudh, No. 1148—VI-190-15, dated 29th June, 1885 [Paper No. 8].
From Officiating Secretary to Government, Punjab, No. 610S., dated 8th July, 1885, and enclosures [Papers No 9].
From Under-Secretary to Government, Bombay, No. 2501, dated 6th July, 1885, and enclosures [Papers No. 10].
From Her Majesty's Secretary of State for India, No. 65, dated 18th June, 1885, and enclosure [Papers No. 11].
From Officiating Secretary to Government, Bengal, No. 827T.—M., dated 2nd July, 1885, and enclosures [Papers No. 12].
From Assistant Secretary to Chief Commissioner, Central Provinces, No. 2653—83, dated 11th July, 1885 [Paper No. 13].
From Secretary to Government, North-Western Provinces and Oudh, No. 1544—VI-190-22, dated 27th August, 1885, and enclosure [Papers No. 14].

2. On the general question of standards and the definition of dangerous petroleum, we adhere to the scheme laid down in section 3 of the Bill. But Dr. Warden and Mr. Pedler suggest that the lowest standard for lubricating oils (the attainment of which would exempt them from the operation of the Act) should be fixed at 200° instead of 250° as in the present Act. It is, they explain, practically impossible with the Abel apparatus to test up to 250°. They consider the limit of 150°, which is proposed in some of the papers, too low for this country, and believe 200° would meet all reasonable requirements. In this view we concur. We are also of opinion that Local Governments should be empowered to exempt from the operation of the Act and rules oil certified to be over 120° when imported as ordinary cargo and in limited quantities.

3. We consider that section 4 of the Bill should be omitted. Messrs. Warden and Pedler point out that the drawback of the fragility of glass for carriage is frequently more than counterbalanced by its impermeability. It is very difficult in this country to get tin or metal vessels made which shall be thoroughly impervious to highly volatile oil.

4. It is suggested by the Bombay Government and other authorities that it should be made clear that conveyance by sea from one part of British India to another is "transport" and not "import" within the meaning of the Act. We are of opinion that some discretion in the matter should be left to the Local Governments. It would be unsafe, for instance, at present to admit freely to Calcutta oil brought up from Burma. Experience has shown that in Burma refining is not yet thoroughly understood, and the local testing is not at present very trustworthy. The Local Governments in India should have power to treat such oil as foreign oil until its quality generally improves. On the other hand, there is no reason why foreign oil once properly tested should be re-tested on arrival at a second port. We have taken power for the Local Governments of territories, such as Burma and Assam, in which oil is or is likely to be produced, to appoint testing officers at or near refineries, and to prevent the removal from the refineries of oil which does not satisfy the tests otherwise than under the regulations for the control of dangeous petroleum.

5. Turning now to the question of the method of sampling cargoes, we concur with the Bombay Government and other authorities in thinking that it should be open to the Local Government by rule to provide for sampling either before or after landing; to prescribe the number of samples to be taken from a cargo or consignment or any part thereof; to provide, when the first test is unsatisfactory, or when doubt is felt as to the uniformity of quality in the cargo, for the landing and sorting of the cargo in lots, or its delivery into boats, each of a certain capacity; and for the sampling of each lot or boat-load, and its ultimate treatment in accordance with the results of the test in each case.

When a doubtful cargo has to be landed and stacked, substantial fees should be levied, as much additional work is thrown upon Government officers.

6. With reference to the objections taken by some Bombay officers to the provisions of the schedule requiring that the sample tin should be tapped in presence of the testing officer, we observe that Messrs. Warden and Pedler both attach importance to this, as all manipulation and airing of the oil tends to raise its flashing point, and the drawing of oil for testing purposes should in any case be under the control of a responsible officer of the testing department. They consider that in most cases the selection of *one* case from a cargo of oil certified before arrival to be ordinary petroleum is sufficient, if care is taken to get the sample from below, and thus to defeat any attempt at "facing" the cargo. The number of samples taken at Bombay appears to be unduly large, and has given rise to the objection that to convey them to the Chemical Examiner's laboratory would be an arduous task. We have so amended the Schedule, Part II, paragraph 1, as to provide that the testing officer or some person duly authorized by him shall superintend the drawing of the sample.

7. In revising the Bill we have had regard to the practice which obtains in Bombay of allowing delivery into cargo-boats pending the result of testing, and to the suggestion of the Bengal Government that the Local Government should have the power in special cases to order further tests in such manner as it may deem expedient.

8. As regards the suggestion of the Bombay Government that a second standard apparatus should be maintained at Bombay, it appears to us to be highly important to secure uniformity in the tests throughout India. To this end there should be but one absolute and ultimate standard, and this can most conveniently be maintained in Calcutta.

9. We are of opinion that the Chemical Examiner should stamp any apparatus sent to him not only with a special number but also with the date of his verification of the apparatus, and further that he should give a certificate in writing under his hand, in a form to be laid down by the Governor General in Council, to the effect that the apparatus has been compared and verified by him on a given date and been found to be correct, or correct subject to certain specified corrections to be applied to the results of tests.

10. The Chemical Examiner should also keep a register of verifications.

11. Messrs. Warden and Pedler suggest that in the Schedule, Part I, provision be made for "a barometer standardised at the Meteorological Office of the province, or at any other place appointed by the Local Government." We have accepted the suggestion.

12. With respect to the changes in the Schedule, Part III, proposed by Dr. Lyon, Messrs. Warden and Pedler are inclined to hold that Sir F. Abel has in a paper before us sufficiently met Dr. Lyon's difficulty, and they believe that in practice no difficulty is likely to arise of the kind Dr. Lyon puts forward. They have, however, suggested, and we have acted on the suggestion, that all possible objection would be removed if it were provided that no flashing point obtained should be accepted unless it be at least 8° above the temperature at which the testing commenced.

13. Messrs. Warden and Pedler are of opinion that it is unnecessary in the case of ordinary petroleum to continue the tests when no flash has been obtained up to 95° Fahrenheit. It is only in the case of petroleum for which exemption from the Act is claimed that the test need be continued in the manner laid down in the fourth paragraph of the rules for "application of the test". We have modified that paragraph accordingly.

14. In the Schedule, Part III, paragraph 5, we have pointed out that the height of the barometer must be determined at the time of making the test for the flashing point.

15. We are advised not to accept the suggestion made from Burma to adopt Hewmann's apparatus in preference to Abel's.

16. We have had regard to the remarks of the Bombay Government with reference to the repeal of the municipal laws affecting petroleum, and to giving power to Port Trusts to regulate their own fees for the storage of petroleum

17. Having thus amended the Bill we have deemed it advisable to consolidate it and the Petroleum Act of 1881, and, in doing so, have taken the opportunity (*a*) to enhance the penalty for keeping, transporting, selling or exposing for sale dangerous petroleum in contravention of the Act, and (*b*) to empower the G vernor General in Council to make rules as to the transport of petroleum from any part of British India to any other part.

18. The other alterations we have made in consolidating the Bill and the Act are few and unimportant and do not call for notice.

19. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	14th, 21st and 28th March, 1885.
Fort Saint George Gazette	8th April, 1885.
Bombay Government Gazette	26th March, and 2nd and 9th April, 1885.
Calcutta Gazette	1st and 8th April, 1885.
North-Western Provinces and Oudh Government Gazette	28th March, and 4th and 11th April, 1885.
Punjab Government Gazette	9th, 16th and 23rd April, 1885.
Central Provinces Gazette	4th, 11th and 18th April, 1885.
British Burma Gazette	11th, 18th and 25th April, 1885.
Assam Gazette	4th, 11th and 18th April, 1885.
Coorg District Gazette	1st May, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese	16th June, 1885.
	Telugu, Malayalam ...	23rd June, 1885.
	Tamil	30th June, 1885.
	Hindustani	17th July, 1885.
Bombay	Gujaráthi	4th June, 1885.
	Maráthi, Kanarese ...	11th June, 1885.
Bengal	Bengali	28th April, 1885.
	Uriya	21st May, 1885.
	Hindi	9th June, 1885.
Punjab	Urdu	18th and 25th May, and 1st June, 1885.
Central Provinces ...	Maráthi	20th and 27th June, and 4th July, 1885.

20. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended and consolidated with the Act of 1881.

C. P. ILBERT.
S. C. BAYLEY.
J. W. QUINTON.
H. ST.A. GOODRICH.
ROBERT STEEL.

The 5th March, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 11.] CALCUTTA, SATURDAY, MARCH 13, 1886.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN SIND FOR 1884-85.

No. 52 I., dated Fort William, the 5th March 1886.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of Bombay, No. 25 W. I.—56, dated 15th February 1886, submitting the Revenue Report of the Irrigation Department in Sind for 1884-85, and the Resolution of the Government of Bombay thereon.

OBSERVATIONS.—The Capital expenditure during the year from "Loan" and "Ordinary" funds amounted to Rs. 6,43,105 and Rs. 27,016, respectively. The total Capital outlay up to the end of the year was Rs. 1,06,31,413.

2. The gross revenue from all works and all sources amounted to Rs. 37,73,166 by assessment and to Rs. 38,50,617 by actual receipts. The gross assessed revenue from the "Productive" and "Ordinary" Irrigation works for which Capital and Revenue Accounts are kept, amounted to Rs. 16,23,044; the working expenses to Rs. 7,08,302, and the net revenue to Rs. 9,14,742, or 8·75 per cent. on the Capital outlay to the end of the year. In Sind the "Ordinary" Irrigation Works are apparently more profitable than the "Productive" works, yielding 15·44 per cent. on the Capital outlay invested in them, against only 5·79 per cent. returned by the Productive works, but most probably the Capital outlay recorded against the former class of works does not fully represent the amount of original work in them, much of which was inherited from the former rulers of the country.

3. The total area cultivated by the aid of the Irrigation works, during the year under review, amounted to 1,783,173 acres, an increase of 230,612 acres over the average area of the five preceding years, and of 242,342 over the

area of 1883-84, the year immediately preceding. This most satisfactory increase was due to a fairly favourable inundation, timely rainfall, improved clearances, and increased confidence of the cultivating community in the protective embankments. The large increase in irrigation revenue (Rs. 4,48,012) over that of the previous year shows how remunerative is the outlay on canal clearances and protective embankments in Sind. An increased grant for this purpose was first made in 1881-82, from the commencement of which year up to end of 1884-85, the increase in outlay has averaged Rs. 1,47,000 per annum; the increase in revenue during the same four years having averaged Rs. 4,60,900 per annum: but while the outlay on clearances and repairs of the fourth year, 1884-85, is only Rs. 1,26,766 in excess of the outlay during 1880-81, the irrigation revenue of 1884-85 is Rs. 7,73,303 more than that of 1880-81. A portion of this increase is, however, due to increased rates of assessment. The irrigation share of the net consolidated revenue for 1884-85 amounted to Rs. 36,16,370, and the cultivated area, excluding jaghir land, to 1,586,279 acres, giving an average rate of Rs. 2·28 per acre; the corresponding rate per acre was Rs. 2·14 for 1880-81, so that (1,586,279 × Rs. 0·14)= Rs. 2,22,079 may be set down as due to increased rates of assessment, and the balance, Rs. 5,51,224, may be fairly claimed as being in a great measure the result of improved clearances and maintenance. But the possibility of increased assessment must itself be due, in no small degree, to increased certainty of supply and security from floods, and in any case, the increase in outlay has conduced largely to an increase in revenue more than fourfold of its own amount.

4. The total outlay on maintenance and collection charges during the year amounted to Rs. 14,04,087, being 37·21 per cent. of the revenue, and Rs. 0·79 per acre, the average percentage and rate per acre of the six preceding years having been 40·15 and 0·78. On the Punjab inundation canals the rate of maintenance during 1884-85 was Rs. 1·07 per acre, but strict comparison cannot be instituted as the Sind returns probably include a number of minor canals which are not maintained in the same style as those for which Capital and Revenue Accounts are kept, and it is impossible from the returns submitted to separate accurately the areas irrigated by the latter. Nor can any fair comparison be instituted of proportion of expenditure to revenue, because the Sind water revenue amounts to Rs. 2·28 per acre, that of the Punjab being only Rs. 1·50 per acre for the inundation canals.

5. The duty done by the water varied from 72·39 acres per cubic foot per second on the Desert Canal to 28·09 on the Fuleli and 13·53 on the Sanhi-Guni; millets forming 89·3 per cent. of the irrigated area on the Desert, and rice 68 and 99 per cent. respectively of the irrigated areas on the Fuleli and Sanhi-Guni canals.

6. The Government of India observes with satisfaction the earlier submission of the report, and hopes that still further improvement in this respect will be attained in the submission of that for 1885-86.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Government of Bombay, in the Public Works Department, for information.

Madras, Bengal, the North-Western Provinces and Oudh and the Punjab.

Also, that a copy of this Resolution, of the Report, and of the Resolution by the Government of Bombay, be forwarded for information to the Governments noted in the margin, in the Public Works Department.

Also, that a copy of this Resolution, of the report, and of the Resolution by the Government of Bombay, be forwarded to the Department of Finance and Commerce, and to the Revenue and Agricultural Department for information.

Also, that a copy of this Resolution, the Resolution by the Local Government, and the memorandum by the Commissioner in Sind, together with the general abstract of financial results, be forwarded to the Publisher of the *Gazette of India* for publication in the Gazette Supplement.

Also, that a copy of this Resolution be forwarded to Her Majesty's Secretary of State.

H. A. BROWNLOW, *Colonel, R.E.,*
Deputy Secy. to the Govt. of India.

Enclosure to P. W. D. Resolution No. 52 I. of 1886.

No 25 W. I.—56, dated 15th February 1886.

RESOLUTION —By the Government of Bombay, Public Works Department.

Letter from the Superintending Engineer for Irrigation in Sind, No. 3458, dated 15th December 1885.

Forwards the Revenue Report of Irrigation Works in Sind for 1884-85, with the usual tables, charts and a copy of the Index Map of Sind, and explains the cause of delay in submitting the report.

Memorandum from the Commissioner in Sind, No. 4918, dated 22nd December 1885.

Forwards the report, with accompaniments, with his observations thereon.

Memorandum from the Revenue Department, Secretariat, No. 734, dated 29th January 1886.

Transfers for disposal a memorandum from the Commissioner in Sind, submitting, with reference to para. 7 of his memorandum No. 4918, dated 22nd December 1885, copy of one from the Collector of Hyderabad, who states that the figures given by the Superintending Engineer in his Table E, have been taken from Canal Return No. IX, which is a return of areas, assessment and realizations in respect of Hakaba (water-rate); that the area, 442,192 acres, represents the area shown by the Mukhtyárkars as that of the jághír holdings during the financial year 1884-85, whereof 83,809 acres were cultivated; and that the rates of the Hakaba vary, and in several instances there are leases based on average.

RESOLUTION.—The inundation of the year 1884, although at the outset somewhat discouraging, was on the whole a favorable one, resulting in a very considerable extension of the area of cultivation and increase of revenue. This result was in all probability somewhat due also to the well-timed and general fall of rain which took place during four months of the inundation.

2. The increases of area of cultivation and canal revenue, as shown in Table II., were respectively 230,612 acres and Rs. 6,15,391 over the averages of the previous five years.

3. The total area of cultivation for the year under review was 17,83,173 acres, of which 196,894 acres were jághír.

4. The irrigation share of the net consolidated assessment was Rs. 36,16,370, giving an average rate of Rs. 2·27 per acre.

5. The total expenditure on Maintenance and Repairs and Revenue collection charges has been Rs. 14,04,087, being an increase on the previous three years made up entirely of an increase in the last item.

6. The percentage on revenue was 37·21, and the cost of maintenance per acre was ·79 (about 12¾ annas), which bears favorable comparison with previous years.

7. It is satisfactory to find that the increase of cultivation is not entirely due to the favorable season, but may be attributed also to the increased confidence given to the zamíndars by the protective works undertaken by the Government.

8. The attention of the Political Department should be called to the remarks of the Commissioner in Sind in the beginning of his 6th paragraph regarding the outstandings in the Khelat District.

9. His explanation with respect to the Hakaba outstandings in the Sind Division is quite satisfactory.

10. The state of affairs in the Eastern Nára continues to improve rapidly, and although there is still a deficit, yet in a few more years the revenue, it is confidently expected, will attain to satisfactory dimensions.

11. The improved supply in the Desert Canal due to the lowering of the sill of the regulator is noticeable.

12. The increase and improvement generally in the revenue of all the systems of canals in the province is highly satisfactory, and no special remarks seem to be further required on any work in particular.

13. The bund systems were in several instances severely strained, and though in a few cases breaches occurred, yet on the whole they stood fairly, and fortunately when accidents did occur no serious injury resulted.

14. Government again learn with satisfaction the Commissioner's continued approbation of the results of the efforts of the Irrigation Department in the Province of Sind during the year.

15. The report has been submitted with increased punctuality, and it is confidently expected that this improvement will progress.

16. Copies of this report and the memorandum thereon by the Commissioner in Sind should be forwarded as usual with the review of this Government to the Government of India and the Secretary of State.

No. 4918 OF 1885.

PUBLIC WORKS DEPARTMENT.

(Irrigation)

Commissioner's Office, Camp, Akatar

22nd December 1885.

Forwarded to Government.

2. The inundation of 1884 was, as explained by the Acting Superintending Engineer for Irrigation, a remarkably good one, and the season consequently was an excellent one for cultivation. The rainfall was also favourable. As was to be expected, the favourable inundation led to an increase in cultivation, the increase over the area cultivated in 1883-84 being acres 156,447 of kharíf and acres 67,715 of rabi, yielding an increased irrigation revenue of R4,48,012, a result which, though due to a favourable inundation, could not have been counted on, had not the improved clearances of late years rendered increased cultivation possible and the protective embankments given the zemindárs confidence sufficient to induce them to bring fresh lands under the plough. Some of the increase in revenue is also, as Mr. Whiting points out, due to increased rates, but as increased rates would rather have a tendency to check than increase cultivation, the increase is all the more satisfactory.

3. Mr. Whiting in his fifth paragraph expresses surprise at there being an increase in cultivation and yet a decrease in revenue in the Fuleli Canals District. "If" (he remarks) "there is any cause for such a remarkable result the Irrigation Department is not aware of it." Who is referred to as "the Irrigation Department" the Commissioner is not aware, but the Executive Engineer of the Fuleli District should have had no difficulty in explaining to Mr. Whiting the causes that might, and it must be presumed have produced the results that so surprise him. The southern tálukas of the Hyderabad Collectorate which form the Fuleli Canals District have not all been settled, some being under the old "diffused rates," while in others, as for instance Badin and Tando Bago, old leases are still in force. In this part, as Colonel LeMesurier has often pointed out, increased cultivation does not mean increased revenue, as however great the area within leased lands that is cultivated the revenue collections do not vary. The only increase possible being in the case of "bigoti" lands, that is lands taken up on an assessment per acre. Thus a decrease in the cultivation in the settled Guni Taluka (and there has been a decrease in the area in that taluka under kharif crops) and an increase in the unsettled talukas would produce the results referred to by Mr. Whiting. The talukas forming the southern portion of the Hyderabad District are now being surveyed and settlement rates will very shortly be introduced when the present state of things will cease and probably an increased revenue be obtained.

4. The list given by Mr. Whiting in his 7th paragraph of talukas into which a settlement has not yet been introduced is inaccurate. He has mixed up talukas which have never been settled with talukas into which a *revised* settlement has not yet been introduced, and in his 8th paragraph he seems to have confounded settlement operations with surveys.

5. The table given in paragraph 9 shows the net canal revenue for each canal division for 1884-85 and the five preceding years, and as pointed out by Mr. Whiting the results are most satisfactory.

6. In his 11th and 12th paragraphs the Acting Superintending Engineer refers to the hakaba outstanding. There is, as he shows, a very large sum due from Khelat cultivators, although the Political Agent, Colonel Reynolds, has more than once had his attention called to the subject. It is clear that more pressure should be brought to bear on the cultivators beyond the frontier. Why this is not done there is no way of knowing, as the matter is in no way within the control of the Sind authorities. There is no reason, so far as the Commissioner is aware, why they cultivators beyond the frontier should pay less

regularly than those in the Frontier District as the cultivating classes are the same. With regard to the hakaba due within Sind the Acting Superintending Engineer has apparently overlooked the fact that the greater part of the so called outstanding balance was not due till after the close of the financial year. The figures given by him show collections down to the end of March only, while the revenue instalments are due after that date. The last kharif instalment falls due on April 1st and the rabi instalments on 15th May, 15th June, and 15th July. From the figures obtained for the Commissioner's Revenue Report for 1884-85 he finds that the balance of hakaba due from Sind districts at the close of the year was as follows :—

	R	a.	p.
Upper Sind Frontier	77	2	0
Shikárpur	1,751	4	0
Hyderabad	4,030	10	0
Karáchi	356	3	0
Thar and Párkar			
Total	R6,215	3	0

6. As the last instalment fell due only 15 days before the year this result is satisfactory.

7. The figures given by Mr. Whiting at the close of his 12th paragraph regarding the Hyderabad District certainly seem to point to a mistake somewhere, and the Collector will be asked to offer an explanation.

8. The remissions for the year are considerable (R1,12,048), but it will be seen that of this amount R87,976 are due on lands on the Ghár Canal and in Hyderabad. The remissions on the former were chiefly due to breaches and floods, to a great extent the result of heavy rain in the mountains, and all were absolutely necessary. As usual they were granted after consulting the Executive Engineer in charge of the canal. Those in Hyderabad or at least the greater part of them might be termed nominal remissions, being assessment due on lands left for years uncultivated by the holders who had more land than they could manage, and the holders were called on to pay the assessment in order that the lands might in a formal way be forfeited and again brought on the list of unoccupied lands.

9. It is not necessary to follow the Acting Superintending Engineer through his details regarding different canals. Last year it was the Commissioner's pleasant duty to call attention to the good results to the province from the improvements carried out during recent years by the Irrigation Department and this year's report well supplements these remarks. The year has been an unusually good one and much good work has been done, but a great deal still remains to be effected before even existing works and systems of canals can be considered fairly secure.

H N. B. ERSKINE,

Commissioner in Sind.

General Abstract of Financial Results of Irrigation

WORKS IN

	Productive Public Works.					Irrigation and Navigation, Ordinary—Works for which are kept.				
	Desert Canal.	Unharwah	Begari Canal.	Eastern Nara Works.	Total.	Sukkur Canal.	Ghar Canal.	Mehrabwah	Alibhar Kacheri Canal.	Marak Great Canal.
Capital Outlay.	R	R	R	R	R	R	R	R	R	R
During year — Direct	48,087	1,72,677	86,539	3,24,244	6,31,547	25,627	...	382	...	...
During year — Indirect	828	2,964	1,490	6,276	11,558	591	...	11	...	405
Total	48,915	1,75,641	88,029	3,30,520	6,43,105	26,218	...	393	...	405
To end of year — Direct	10,67,737	1,77,148	15,58,331	43,66,880	71,70,096	13,26,237	4,15,537	66,018	23,207	1,93,600
To end of year — Indirect	37,029	3,476	45,997	1,66,199	2,52,701	59,908	25,440	1,851	710	7,953
Total	11,04,766	1,80,624	16,04,328	45,33,079	74,22,797	13,86,145	4,40,977	67,869	23,917	2,01,553
Gross Revenue.										
During year — Direct	28,650	...	34,561	18,038	81,249	593	6,744	5	289	2,561
During year — Indirect	1,20,398	...	2,26,695	2,00,135	5,47,228	97,701	5,72,898	20,732	8,082	62,590
Total	1,49,048	...	2,61,256	2,18,173	6,28,477	98,294	5,79,642	20,737	8,371	65,151
To end of year — Direct	71,995	...	1,38,565	4,90,541	7,01,101	8,523	1,68,618	268	8,997	39,421
To end of year — Indirect	10,83,908	...	28,06,032	35,40,954	74,30,894	5,71,901	99,07,238	35,097	74,839	5,58,772
Total	11,55,903	...	29,44,597	40,31,495	81,31 995	5,80,424	1,00,75,856	35,365	83,836	5,98,193
Working Expenses.										
During year — Direct	43,549	...	81,185	86,216	2,10,950	32,282	1,85,584	17,197	8,624	19,250
During year — Indirect	1,093	...	1,869	2,801	5,763	509	2,879	384	198	316
Total	44,642	...	83,054	89,017	2,16,713	32,791	1,88,463	17,581	8,822	19,566
To end of year — Direct	3,02,262	...	15,56,417	20,62,673	39,21,352	6,76,056	25,94,826	29 511	75,345	2,01,725
To end of year — Indirect	9,047	...	43,110	94,920	1,47,077	21,395	59,361	693	2,341	5,347
Total	3,11,309	...	15,99,527	21,57,593	40,68,429	6 97,451	26,54,187	30,204	77,686	2,07,072
Net Revenue.										
During year	1,04,406	...	1,78,202	1,29,156	4,11,764	65,503	3,91,179	3,156	—451	45,585
To end of year	8,44,594	...	13,45,070	18,73,902	40,63,566	—1,17,027	74,21,669	5,161	6,150	3,91,121
Simple Interest.										
During year	41,748	3,632	60,602	1,68,190	2,74,172	...	...	...	...	...
To end of year	3 52 481	3,632	8,30,342	29,91,392	41,77,847	...	...	...	...	...
Net profit after paying off interest.										
During year	62,658	—3,632	1,17,600	—39,034	1,37,592	...	...	...	...	...
To end of year	4,92,113	—3,632	5,14,728	—11,17,490	—1,14,281	..	...	...	...	...

NOTES—(1) Direct outlay under Working Expenses includes share of cost of collection in the Civil Department.
(2) Interest charges on account of works other than Productive Public Works are not shown, per Government of India's Circular No. IV. P. W. of 1st May 1884 communicated in G. R. No. 223, dated 23rd idem.

Works in Sind for and up to the close of 1884-85.

OPERATION.

Capital and Revenue Accounts			Grand Total.	Irrigation and Navigation, Ordinary.—Works for which only Revenue Accounts are Kept.						Expenditure on and Receipts from Agricultural Works for which Capital and Revenue Accounts are not kept.		
Sarfrazwah.	Fulell Canal.	Total.		Under Executive Engineer, Shikarpur Canals.	Under Executive Engineer, Ghar Canals.	Under Executive Engineer, Hyderabad Canals.	Under Executive Engineer, Fulell Canals.	Under Executive Engineer, Karachi Collectorate Canals.	Total.		Expenditure.	Receipts.
R	R	R	R	R	R	R	R	R	R		R	R
...	...	26,009	6,57,556	...	...	...	...	...	...	Begari Canals.		
...	...	1,007	12,565	...	...	...	...	...	...	*Kashmor Bund.*		
...	...	27,016	6,70,121	...	...	...	...	...	...	Maintenance and conservancy of Kashmor Bund . . .	36,284	
1,18,559	9,30,232	30,73,390	1,02,43,486	...	...	...	...	...	...	Maintenance of garden at Badani . .	480	
6,121	33,243	1,35,226	3,87,927	...	...	...	...	...	...	Rent of Telegraph line and office at Badani .	1,800	
1,24,680	9,63,475	32,08,616	1,06,31,413	...	...	...	...	...	...	Maintenance of Buxaliwah . . .	222	
										General charges for Establishment and Tools and Plant .	5,748	
										Share of collection charges in the Civil Department . .	716	
982	21,851	33,025	1,14,274	5,091	10,617	12,076	265	13,390	41,439		45,250	158
16,384	2,27,752	10,06,139	15,53,367	2,68,434	4,44,374	4,56,113	37,454	5,23,914	17,30,289	Add—Irrigation share of Land Revenue .	...	7,158
17,366	2,49,603	10,39,164	16,67,641	2,73,525	4,54,991	4,68,189	37,719	5,37,304	17,71,728	Total Begari Canals .	45,250	7,316
22,951	4,64,708	7,13,486	14,14,587	...	...	...	..	...	...	Shikarpur Canals.		
1,24,017	40,82,174	1,53,54,038	2,27,84,932	...	...	...	...	...	...	Maintenance of Kasimpur Bund . .	3,486	
1,46,968	45,46,882	1,60,67,524	2,41,99,519	...	...	...	...	...	...	General charges for Establishment and Tools and Plant .	351	
										Total Shikarpur Canals . . .	3,837	11
12,071	2,07,020	4,82,028	6,92,978	1,63,404	1,44,764	1,94,711	25,734	3,08,552	8,37,165			
263	5,269	9,818	15,581	...	...	...	...	...	...	Ghar Canals . .	...	7
12,334	2,12,289	4,91,846	7,08,559	1,63,404	1,44,764	1,94,711	25,734	3,08,552	8,37,165	Eastern Nara District . . .	...	8
1,38,889	33,14,032	70,30,384	1,09,51,736	..	...	...	...	...	...	Karachi Collectorate Canals.		
5,532	1,04,380	1,99,049	3,46,126	...	...	...	...	..	...			
1,44,421	34,18,412	72,29,433	1,12,97,862	..	...	...	...	...	...	Constructing sluices on forest canals in Shahbandar District .	5,712	
										General charges for Establishment and Tools and Plant . .	1,428	
5,032	37,314	5,47,318	9,59,082	1,10,121	3,10,227	2,73,478	11,685	2,28,752	9,34,563			
2,547	11,28,470	88,38,091	1,29,01,657	..	...	...	...	...	...	Total Karachi Collectorate Canals .	7,140	
...	...	...	...	...	...	...	...	...	...	Mathamatical Instrument Depôt in Sind . . .	—256	
...	...	..	...	...	...	..	...	...	...	Superintending Engineer in Sind .	4	3
										Grand Total .	55,935	7,345
..	...	...	...	...	...	.	...	...	...			
...	...	...	...	...	...	...	...	...	...			

J. E. WHITING, M.A., M.I.C.E.,
Acting Superintending Engineer for Irrigation in Sind.

P. LAMBERT, *Col., R. E.*,
Examiner of Public Works Accounts.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 1st HALF OF FEBRUARY 1886.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Baira or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thur Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Madras.	Ganjam	14 11	...	12 2	13 0	...	...	20 8	...	...	...	...	215 13	13 13	
	Vizagapatam	16 0	...	9 0	10 3	20 8	22 13	24 3	...	...	...	...	93 5	14 0	
	Godavery	13 14	...	10 14	14 8	22 2	19 6	28 3	...	...	...	...	170 2	13 8	
	Kistna	8 13	...	12 6	13 10	16 10	...	25 0	...	...	...	...	145 13	14 10	
	Nellore	9 14	...	12 6	15 8	21 10	22 3	25 0	...	...	...	...	93 5	14 13	
	Cuddapah	14 5	...	10 5	11 10	22 2	...	27 11	...	...	...	...	194 6	14 13	
	Anantapur	11 0	...	10 11	11 14	26 5	16 14	24 11	...	...	...	...	...	13 11	
	Bellary	18 3	...	11 3	12 6	25 11	23 8	31 0	...	...	...	...	94 13	13 11	
	Kurnool	14 0	...	11 6	12 2	26 11	23 11	...	...	...	...	...	138 13	14 0	
	Madras	11 0	...	11 6	12 10	...	19 13	25 5	...	...	...	...	85 0	15 0	
	Chingleput	...	...	12 3	13 13	...	21 2	24 11	...	...	...	...	97 3	14 11	
	North Arcot	10 3	...	12 8	12 14	20 14	18 2	32 8	...	...	...	...	140 0	14 13	
	South Arcot	8 10	...	12 10	13 10	...	28 14	28 3	...	...	...	...	170 2	16 3	
	Tanjore	9 14	...	15 13	...	28 10	25 6	34 0	...	...	...	...	166 3	15 10	
	Trichinopoly	10 3	...	14 13	15 3	...	25 6	28 13	...	...	...	...	97 3	16 3	
	Madura	10 2	...	15 2	15 10	29 3	23 8	31 0	...	...	...	...	121 8	15 14	
	Tinnevelly	9 3	...	11 2	14 6	..	...	...	...	...	...	...	70 0	16 8	
	Coimbatore	12 5	...	12 10	13 10	20 14	25 6	24 10	...	...	...	...	121 8	14 10	
	Nilgiris	9 14	...	8 13	10 6	15 6	16 13	17 5	...	...	...	...	161 13	11 0	
	Salem	10 3	...	11 3	13 3	21 13	20 8	27 6	...	...	...	...	238 2	15 11	
	South Canara	9 10	...	12 10	14 11	...	...	19 5	...	...	...	...	157 14	17 6	
	Malabar	10 2	...	12 8	13 0	...	...	16 13	...	...	...	...	121 8	14 6	
Bay.	Bombay	10 9	19 2	7 2	10 13	17 8	14 11	17 13	16 7	16 0	20 9	14 9	62 6	11 3	
	Daskrohi (Ahmedabad)	17 0	22 8	6 8	11 0	22 0	17 0	...	...	20 0	...	16 0	80 0	16 0	
	Kaira	13 8	18 8	9 0	9 8	20 0	...	18 8	17 0	17 0	...	12 8	80 0	16 0	
	Surat	16 0	20 0	8 0	10 0	20 0	18 0	...	...	17 0	...	17 0	80 0	18 0	
	Broach	14 1½	...	8 0	11 0	16 1	15 1½	...	...	18 1	...	10 1	51 0	14 2½	
	Tanna (Salsette)	11 0	...	8 2	9 0	12 0	12 9	...	...	14 15	...	...	71 1	15 3	
	Colába (Alibag)	8 8	...	6 0	10 8	...	...	...	...	14 0	...	7 8	115 0	11 8	
	Khandesh (Dhulia)	17 10	...	7 8	9 6	25 12	18 11	...	...	18 0	...	...	213 0	14 0	
	Násik	14 10	12 4	10 5	13 0	17 14	16 8	22 8	9 0	19 4	12 4	10 8	106 0	15 0	
	Ahmednagar	14 4	...	8 4	9 5	23 5	20 0	..	...	17 11	...	11 3	92 0	14 8	
	Poona	12 10	8 5	8 9	9 13	17 6	16 2	13 8	...	14 15	...	14 6	64 0	14 7	
	Sholápur	14 8	..	10 15	11 13	24 9	23 0	...	.	16 7	...	16 6	80 0	13 4	
	Bijapur (Bagalkot)	17 2	...	7 1	8 14	20 4	22 1	...	...	13 9	...	...	120 0	11 4	
	Satara	No return received.													
	Belgaum	17 0	11 8	11 0	12 0	19 8	21 0	25 0	...	14 0	...	14 0	102 1	15 0	
	Dharwar (Hubli)	17 0	...	10 0	11 0	25 0	21 0	30 0	17 0	14 0	..	8 0	80 0	9 0	
	Ratnágiri	10 8	...	7 2	11 4	15 9	13 7	16 7	...	14 11	...	18 2	120 0	15 8	

BOMBAY.														
...ara (Karwar)	13 0	...	7 0	12 10	17 0	13 0	21 0	...	15 8	...	13 0	213 5½	12 0	
Pánch Mahás (Godhra)	12 0	...	9 8	10 10	...	16 0	20 0	...	21 13	23 4	11 6	160 0	15 4	
Aden	8 0	...	6 3	7 0	10 3	11 3	...	...	11 3	...	6 3	65 5	32 0	
Asirgarh	15 0	...	10 9	12 0	26 0	25 0	...	19 0	18 0	...	10 0	160 0	12 0	
Baroda (Camp Sadar Bazar)	11 7	15 2	6 14	8 12	17 11	15 12	18 5	...	18 0	...	11 7	80 0	13 11	
Disa Cantonment	18 0	...	6 8	9 8	22 0	23 0	...	...	23 0	...	12 8	135 0	13 0	
Nimach Cantonment	No return received.													
Nasirabad	22 2½	33 8½	7 0	8 0	36 2½	25 12¾	...	14 0	35 6½	38 0	15 12	90 0	14 0	
Rajkot	17 0	...	6 0	9 8	20 0	17 0	...	...	22 0	...	...	80 0	35 0	
Upper Sind Frontier	14 8	23 6	10 3	12 0	22 13	24 5	...	...	22 13	...	10 10	160 0	*12 13	* 11
Karachi	12 0	19 0	8 0	14 0	19 0	16 0	20 0	16 0	19 0	18 0	8 0	85 0	16 0	
Haidarabad (Gidu Bunder)	13 0	21 0	9 0	13 12	19 8	18 4	...	...	18 0	25 0	7 12	130 0	14 0	
Shikarpur	14 4	22 0	10 0	12 0	23 0	24 8	...	...	20 8	...	...	140 0	12 8	
Sukkur	15 8	25 8	10 0	14 8	21 0	23 0	...	...	23 0	...	...	140 0	13 8	
Thar & Parkar (Umarkot)	13 8	...	...	16 0	...	17 0	...	...	...	...	...	160 0	14 12	
Western Districts.														
Burdwan	15 14	...	15 12	19 0	...	...	...	...	18 4	...	23 0	120 0	13 8*a*	
Bankoora	16 8	18 0	19 8	22 8	...	...	...	...	17 8	...	16 0	280 0	12 12*b*	
Beerbhoom	14 4	...	12 0	18 0	...	...	...	...	16 0	...	18 12	160 0	12 0*c*	
Midnapore	14 0	...	16 0	21 0	...	...	...	...	17 0	...	14 0	155 0	12 8*d*	
Hooghly	16 0	...	10 0	14 0	...	...	...	...	16 0	...	16 0	120 0	13 9*e*	
Howrah	14 0	...	8 8	14 0	...	...	...	...	17 8	...	16 0	90 0	13 0	
Central Districts.														
Calcutta	14 0	19 15	6 4	8 14	13 0	15 1	...	16 0	18 8	19 15	19 14	90 0	13 4	
24-Pergunnahs	13 4	16 0	8 0	13 5	...	...	...	...	17 8	17 8	20 0	100 0	12 13*f*	
Nuddea	13 5¼	22 15	13 15	15 4	...	...	...	...	20 0	...	20 0	...	11 10½*g*	
Khoolna	...	..	16 0	18 0	...	...	...	...	16 0	...	10 8	200 0	12 0*h*	
Jessore	12 4	...	13 4	17 0	...	...	...	...	16 8	...	16 4	120 0	11 12*i*	
Moorshedabad	12 0	...	14 0	19 0	...	...	...	...	22 0	...	21 0	120 0	12 0*j*	
Dinagepore	12 0	17 8	16 0	21 0	...	...	...	...	12 0	...	8 0	140 0	12 8	
Rajshahye	12 12	...	16 0	18 0 to 18 12	...	...	...	...	18 0 to 20 4	...	...	240 0	*12 0*k*	
Rungpore	20 0	...	12 12	21 0	...	...	...	...	13 0	...	14 0	100 0	10 9½*l*	
Bogra	16 8	...	13 8	24 12	...	...	...	...	19 8	...	...	90 0	12 0	
Pubna	17 4	...	8 4	18 12	...	...	...	...	15 0	...	21 0	200 0	12 6*m*	
Darjeeling	8 0	9 0	5 0	13 0	...	...	13 0	...	10 0	20 0	8 0	120 0	8 0*n*	
Jalpáiguri	13 5	20 0	12 0	22 0	...	...	...	...	13 0	...	16 0	128 0	12 0*o*	
Eastern Districts.														
Dacca	14 0	26 0	14 8	18 8	...	...	...	...	14 8	...	...	120 0	12 0*p*	
Furreedpore	16 0	25 0	14 0	19 0	...	...	...	...	16 0	...	16 0	140 0	12 0*q*	
Backergunge	...	...	13 0	15 0	...	...	...	...	...	...	...	120 0	12 8*r*	
Mymensingh.	12 8	...	11 4	17 8	...	...	...	...	...	...	10 0	...	12 4*s*	
Chittagong	16 0	...	13 0	15 0	...	...	...	...	16 0	...	10 0	120 0	12 0	
Noakholly	...	...	15 0	17 0	...	...	...	...	12 8	...	...	...	11 0	
Tipperah	11 6	...	16 0	18 12	...	...	...	...	18 8	...	8 10	...	12 8*t*	
Chittagong Hill Tracts	...	...	11 6	13 5	...	...	...	...	...	...	...	320 0	...	
Hill Tipperah	12 0	...	14 0	19 0	...	...	...	...	12 0	...	16 0	...	11 0	

a In sub-divisions retail prices of salt per rupee were :—Culna and Cutwa 14 seers, and Raneegunge 13-5 seers.
b In Bishenpore retail price of salt 12-8 seers per rupee.
c In Rampore Hât retail price of salt 13-8 seers per rupee.
d In sub-divisions retail prices of salt per rupee were :—Ghattal 14-4 seers, Tumlook 11 seers, and Contai 12-8 seers.
e In sub-divisions retail prices of salt per rupee were :—Serampore 13 seers and Jehanabad 13-8 seers.
f In sub-divisions retail prices of salt per rupee were :—Bussirhat 13 seers, Diamond Harbour (at Kulpihat) 12-4 seers, Barrackpore 12-12 seers, and Dum-Dum 12 seers.
g In sub-divisions retail prices of salt per rupee were :—Kooshtea 13 seers, Meherpore 12 seers, and Ranaghat 12-14 seers.
h In Satkhira and Bagirhat retail price of salt 11 seers per rupee.
i In sub-divisions retail prices of salt per rupee were :—Jhenida and Narail 12 seers, Magoora 10-12 seers, and Bongong 13 seers.
j In sub-divisions retail prices of salt per rupee were :—Lalbagh and Kandi 12 seers, and Jungipore 12-8 seers.
k In Nowgong retail price of salt 12 seers per rupee.
l In Kurigram and Nilphamari retail price of salt 12 seers per rupee.
m In Serajgunge retail price of salt 13 seers per rupee.
n At Silliguri retail price of salt 11-8 seers per rupee.
o At Fallacotta (in Alipore sub-division) retail price of salt 8 seers per rupee.
p In sub-divisions retail prices of salt per rupee were :—Manickgunge 11 seers, Moonsheegunge 10-12 seers, and Naraingunge 14 seers.
q In sub-divisions retail prices of salt per rupee were :—Goalundo 12 seers and Madaripore 12-8 seers.
r In sub-divisions retail prices of salt per rupee were :—Putuakhali 10-10 seers, Perozepore 11 seers, and Bhola 10-8 seers.
s In sub-divisions retail prices of salt per rupee were :—Jamalpore and Kishoregunge 10-14 seers, Attea 12 seers, Sherpore 10 seers and Netrokona 12-5 seers.
t In sub-divisions retail prices of salt per rupee were :—Brahmunberiah 12-8 seers and Chandpore 12 seers.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 1st HALF OF FEBRUARY 1886—*continued.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chena, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thur Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Bengal—*continued.*	*Behar.*														
	Patna	21 0	34 0	11 8	17 0	...	26 0	26 0	...	22 0	21 8	27 0	120 0	11 8	
	Gya	17 8	26 0	9 0	17 0	23 0	...	...	17 0	19 0	...	23 0	180 0	11 0u	
	Shahabad	20 0	26 0	9 0	18 8	25 0	...	...	...	24 0	24 0	14 8	160 0	12 8v	
	Durbhunga	17 0	30 0	10 0	17 0	...	...	28 0	20 0	18 0	24 0	21 0	160 0	11 0w	
	Mozufferpore	18 8	24 0	12 0	16 0	18 0	20 0	24 0	14 0	19 0	20 0	22 0	140 0	12 0x	
	Sarun	19 8	28 0	8 8	19 0	...	...	24 0	16 0	21 12	23 8	24 0	160 0	12 0y	
	Chumparun	16 0	...	12 0	19 0	...	...	...	...	17 8	39 0	...	...	12 8	
	Monghyr	19 0	27 12	13 9	16 13	...	...	...	...	20 0	23 2	21 0	126 0	13 2z	
	Bhágalpur	17 10	31 9	16 6	18 15	...	...	...	...	21 7	21 7	20 13	156 8	12 10z1	
	Purneah	16 0	...	19 0	20 0	...	...	...	...	16 0	...	...	160 0	10 8z2	
	Maldah	14 0	...	10 0	22 0	.	...	...	...	16 0	...	..	160 0	12 0	
	Sonthal Pergunnahs	16 0	...	14 0	23 0	...	...	...	...	17 0	27 0	27 0	200 0	12 12z3	
	Orissa.														
	Cuttack	17 1	...	10 8	15 12*	...	...	...	...	19 11	...	..	80 0	14 0	* In the interior retail prices of common rice ranged from 15-12 to 23-14 seers per rupee.
	Pooree	14 7	...	13 2	17 1	...	...	...	...	13 2	...	15 12	80 0	14 7	
	Balasore	14 0	11 0	14 0	21 0	...	...	...	...	16 0	.	13 0	160 0	10 8z4	
	Chota Nagpore. *South-Western Frontier Agency.*														
	Hazáribágh	17 0	18 0	12 0	19 0	...	...	25 0	...	17 0	20 0	18 0	240 0	10 0z5	
	Lohardugga	16 0	13 0	19 0	22 0	...	...	36 0	...	16 0	20 0	18 0	120 0	10 8z6	
	Singbhoom	24 0	24 0	24 0	28 0	...	...	...	...	13 0	..	24 0	360 0	9 0	
	Manbhoom	17 8	...	18 0	24 8	...	...	..	...	17 0	..	22 0	240 0	10 10z7	
Assam.	Sylhet	14 8	...	12 0	15 0	...	...	...	...	16 0	...	12 0	108 0	12 0	
	Cáchar	10 10½	...	13 5½	15 4	...	...	...	...	13 5½	..	11 6	64 0	11 13½	
	Goálpará	20 0	..	8 0	21 0	...	...	...	...	12 8	...	10 8	70 0	12 0	
	Garo Hills	...	...	6 0	14 0	...	...	...	...	10 0	..	8 0	160 0	8 0	
	Kámrup	16 0	...	8 0	11 0	...	...	...	...	11 0	..	9 0	160 0	11 0	
	Darrang	6 8	..	6 8	13 0	...	...	...	...	11 0	...	9 0	160 0	10 0	
	Nowgong	10 0	...	8 0	16 0	...	...	...	...	...	...	.	120 0	10 0	
	Sibsagar	...	...	7 0	16 0	...	...	...	...	9 0	...	11 0	160 0	9 8	
	Lakhimpur	9 0	.	10 0	14 0	...	...	...	...	11 0	...	12 0	160 0	10 0	
	Khási and Jaintiá Hills	...	..	6 10	10 0	...	..	...	...	9 5	15 0	8 0	100 0	8 0	
	Nágá Hills	...	...	4 0	8 0	...	...	...	...	...	...	3 0	120 0	3 0	
	Dehra Dun	19 0	30 0	6 8	11 0	22 0	22 0	..	...	26 0	25 0	17 0	160 0	11 0	
	Saháranpur	20 7	32 4	9 11	12 14	30 1½	25 13	...	...	27 15	29 0½	18 4½	107 8	12 5½	
	Muzaffarnagar	20 4	33 0	6 9	14 5	29 11	24 6	...	...	28 11	30 12	18 11	110 0	12 10	
	Meerut	19 0	34 0	6 0	14 0	27 0	24 0	...	...	28 0	25 0	24 0	100 0	12 0	
	Bulandshahr	21 2	31 0	6 0	10 0	26 0	26 0	...	...	28 0	25 8	25 0	160 0	...	
	Aligarh	19 0	28 0	6 0	11 0	26 0	20 8	...	...	27 0	26 0	24 0	130 0	12 8	
	Kumaun	12 8	14 0	10 0	11 0	...	...	...	...	13 0	...	10 0	200 0	7 0	
	Garhwál	16 0	18 0	8 0	11 8	...	25 0†	...	...	8 0	...	10 0	160 0	8 2	† Mandwa.

N.-W. PROVINCES.	Bijnor	18 4	31 4	12 5	14 1	25 14	21 6	...	...	24 12	...	19 2	125 0	12 2
	Moradabad	18 7	28 2	10 8	15 0	25 8	23 12	...	...	26 14	28 0	23 0	125 0	13 0
	Budaun	18 4½	24 9½	6 0	14 6½	20 6½	19 3	...	...	21 14	24 0	19 3	192 0	11 6½
	Bareilly	16 14	25 0	6 4	14 11	22 8	20 0	...	...	23 12	22 8	20 0	100 0	11 4
	Sháhjahánpur	19 0	28 0	8 0	16 8	24 8	26 0	...	...	25 8	...	23 0	160 0	12 0
	Tarái Pergunnahs	19 6	28 12	8 12	14 8	25 0	22 8	...	...	22 8	23 12	20 0	100 0	10 12
	Muttra	17 0	29 8	7 8	13 0	26 0	22 8	...	...	30 0	28 0	24 0	120 0	13 0
	Agra	16 8	27 8	6 0	12 0	23 0	20 0	...	...	27 0	28 0	20 0	100 0	13 0
	Farukhabad	17 7½	23 2½	6 8	14 5	21 4	21 2½	...	...	23 11	...	18 6	140 0	11 3
	Mainpuri	17 1	23 15	4 8	12 8	21 0	19 6	...	...	23 6	...	22 6	160 0	11 12
	Etáwah	16 8	25 0	6 0	12 0	22 0	21 0	...	...	24 0	24 0	23 0	120 0	12 0
	Etah	19 14	25 8	7 0	14 0	...	...	...	...	22 13	32 0	21 8	120 0	11 0
	Jalaun	18 0	22 0	9 0	12 0	25 0	22 0	...	...	26 0	28 0	22 0	140 0	11 0
	Jhánsi	18 11½	31 15	9 0	16 0	25 7	21 14	...	...	28 15	...	24 8	200 0	11 0
	Lahtpur	17 2	24 0	10 0	13 0	22 8	20 0	...	...	21 8	24 0	16 8	160 0	11 4
	Cawnpore	17 8	22 8	9 12	14 8	21 12	21 12	...	...	24 0	25 8	21 8	150 0	13 0
	Fatehpur	15 0	18 12	12 12	15 0	19 12	18 12	...	...	19 4	...	18 12	160 0	10 8
	Bánda	16 8	19 0	8 0	16 0	22 8	21 0	...	...	23 0	...	20 0	160 0	11 0
	Allahabad	17 8	28 12	7 0	14 8	28 8	26 0	...	...	27 8	...	20 8	117 8	11 0
	Hamirpur	16 10	...	10 2	14 1	19 11	19 2	...	...	24 12	...	22 8	140 0	11 0
	Jaunpur	17 0	27 0	7 0	17 8	29 0	25 0	...	...	25 0	29 0	22 0	155 0	11 6
	Gorakhpur	19 13	27 0	9 14½	17 1½	25 3	25 3	...	...	22 8	24 5	19 3	160 0	11 9½
	Basti	No return	received.											
	Azamgarh	19 3	27 7	10 5	14 12	25 1	20 10	...	...	20 10	...	19 3	177 8	11 2
	Mirzapur	19 0	26 0	6 0	15 0	27 0	25 0	...	...	23 0	30 0	17 0	100 0	8 0
	Benares	17 14	25 12	11 11	16 4	23 5	24 6	...	...	22 12	...	19 0	100 0	10 6½
	Gházipur	19 5	27 0½	6 7	14 2½	25 12	21 14	...	...	21 14	24 7	18 10½	128 12	10 5
	Balia	18 0	27 0	12 14	16 12	...	22 0	...	...	24 0	23 2	18 8	100 0	11 4
	Philibhít	17 8	28 0	15 0	17 0	25 0	25 0	...	...	21 0	...	21 4	150 0	11 4
	Almora	No return	received.											
OUDH.	Sultánpur	22 0	34 0	11 0	19 0	32 0	32 0	...	...	30 0	...	20 0	160 0	12 8
	Partábgarh	20 8	34 0	18 0	20 0	30 8	25 8	...	...	27 11	...	21 0	160 0	11 0
	Fyzabad	17 12	27 0	11 0	17 0	...	...	...	...	24 8	23 0	19 8	120 0	11 0
	Kheri	19 4	27 8	9 0	15 0	28 0	30 0	...	...	21 0	31 0	22 0	140 0	11 0
	Lucknow	17 0	26 4	6 0	16 12	23 8	24 0	...	...	23 2	24 12	22 0	120 0	11 8
	Bára Banki	15 0	22 0	6 0	13 0	23 0	23 0	...	...	22 0	...	21 8	120 0	11 0
	Bahraich	23 0	37 0	15 0	20 0	37 0	22 0	...	...	28 0	...	20 0	170 0	10 0
	Rai Bareli	17 4	32 8	...	17 8	24 0	24 0	...	...	22 0	25 0	32 0	200 0	11 0
	Sitapur	19 0	28 0	14 0	8 0	24 0	...	...	...	23 0	...	27 0	160 0	11 0
	Gonda	22 12	29 6	16 0	20 2	...	32 0	...	...	29 12	32 0	23 0	200 0	11 14
	Unáo	15 0	19 0	9 0	15 0	18 0	19 0	...	...	20 0	22 0	18 0	160 0	11 8
	Hardui	18 10	24 4	6 0	13 0	24 0	23 2	...	...	20 0	28 0	27 4	160 0	7 0
PUNJAB.	Hissar	24 0	40 0	...	10 0	36 0	28 0	...	...	38 0	20 0	...	100 0	12 8
	Rohtak	22 0	40 0	...	14 0	33 0	26 0	...	...	34 0	28 0	...	80 0	11 8
	Gurgaon	22 0	34 0	...	10 0	28 0	24 0	...	...	31 0	28 0	...	120 0	12 0
	Delhi	20 0	33 0	...	13 0	25 0	23 0	...	...	30 0	23 0	...	75 0	12 0
	Karnál	21 0	40 0	...	11 0	35 0	27 0	...	...	32 0	32 0	...	160 0	12 8
	Umballa	25 0	38 0	...	13 0	34 0	26 0	...	...	34 0	35 0	...	130 0	14 0
	Simla	16 0	24 0	...	10 0	20 0	16 0	...	...	21 0	27 0	...	70 0	10 0
	Kángra	22 0	36 0	...	16 0	...	...	...	...	24 0	32 0	...	120 0	11 0
	Hoshiarpur	25 0	35 0	...	10 0	35 0	25 0	...	...	32 0	36 0	...	90 0	13 12
	Jullundur	23 0	40 0	...	8 0	35 0	24 0	...	...	33 0	32 0	...	90 0	14 8
	Ludhiána	25 0	35 0	...	12 0	34 0	26 0	...	...	35 0	35 0	...	100 0	14 8

u In sub-divisions retail prices of salt per rupee were :—Aurangabad 11-8 seers, Nowada 10-8 seers and Jehanabad 12-8 seers.
v In sub-divisions retail prices of salt per rupee were :—Sasseram and Buxar 12 seers, and Bhabuah 11-8 seers.
w In Tajpore retail price of salt 11-8 seers per rupee.
x In sub-divisions retail prices of salt per rupee were :—Hajeepore 12-4 seers and Sitamarhee 11 seers.
y In Sewan retail price of salt 11-8 seers per rupee.
z In Bettiah retail price of salt 11 seers per rupee.
z1 In sub-divisions retail prices of salt per rupee were :—Banka 12 seers, Mudehpura and Soopool 11 seers.
z2 In sub-divisions retail prices of salt per rupee were :—Kissengunge 11 seers and Arrareah (at Ranigunge) 12 seers.
z3 In sub-divisions retail prices of salt per rupee were :—Deoghur 13 seers, Godda 11 seers, Rajmehal and Pakour 12 seers.
z4 In Bhadruck retail price of salt 8-8 seers per rupee.
z5 At Kharagdiha (in Giridi sub-division) retail price of salt 12 seers per rupee.
z6 At Daltongunge retail price of salt 10-12 seers per rupee.
z7 In Govindpore retail price of salt 12 seers per rupee.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 1st HALF OF FEBRUARY 1886 —*continued.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Province.	District.	Quantities per Rupee in seers of 80 tolas.													Remarks.
		Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thur Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Punjab—*continued.*	Ferozepore	21 0	36 0	...	12 0	30 0	28 0	...	..	37 0	32 0	...	90 0	14 0	
	Mooltan	16 0	25 0	...	13 0	22 0	20 0	...	...	24 0	24 0	...	100 0	15 0	
	Jhang	17 0	26 0	...	10 0	22 0	23 0	...	...	24 0	...	...	200 0	14 0	
	Montgomery	20 0	26 0	...	10 0	23 0	...	...	...	27 0	22 0	...	200 0	12 0	
	Lahore	20 0	32 0	...	10 0	30 0	20 0	...	...	31 0	27 0	...	90 0	14 0	
	Amritsar	22 0	34 0	...	13 0	29 0	20 0	...	...	33 0	30 0	...	90 0	15 0	
	Gurdáspur	24 0	30 0	...	16 0	24 0	14 0	...	...	28 0	32 0	...	120 0	14 0	
	Sialkot	19 0	34 0	...	13 0	28 0	27 0	...	...	30 0	27 0	...	110 0	16 0	
	Gujrát	24 0	30 0	...	12 0	28 0	32 0	...	...	29 0	34 0	...	100 0	16 0	
	Gujránwála	19 0	30 0	...	13 0	26 0	24 0	...	...	29 0	27 0	...	90 0	15 8	
	Shahpur	20 0	25 0	...	14 0	25 0	24 0	...	...	27 0	24 0	...	240 0	16 0	
	Jhelum	23 0	30 0	...	12 0	25 0	24 0	...	...	28 0	26 0	...	120 0	16 0	
	Ráwalpindi	23 0	42 0	...	12 0	25 0	28 0	...	...	30 0	40 0	...	140 0	15 10	
	Hazára	23 0	31 0	...	13 0	...	24 0	...	...	21 0	33 0	...	100 0	12 0	
	Pesháwar	20 0	38 0	...	13 0	38 0	23 0	...	...	25 0	28 0	...	105 0	48 7	
	Kohát	19 0	45 0	...	18 0	...	29 0	...	...	26 0	29 0	...	153 0	58 11	
	Bannu	28 0	48 0	...	10 0	45 0	30 0	...	...	30 0	36 0	...	80 0	50 0	
	D. I. Khán	21 0	33 0	...	9 0	31 0	25 0	...	...	25 0	...	...	125 0	42 14	
	D. G. Khán	..		...	...	..	...	...	...	...	...	...	...	...	
	Muzaffargarh	16 0	22 0	...	6 0	19 0	21 0	...	...	20 0	...	...	100 0	14 0	
Central Provinces.	Saugor	14 15	...	10 1	11 7	16 15	...	...	...	13 12	...	...	160 0	9 2	
	Damoh	17 2	...	12 10	13 5	...	...	...	...	21 13	...	...	200 0	10 2	
	Jubbulpore	15 0	...	10 0	12 0	19 0	...	...	...	18 8	...	...	120 0	11 0	
	Mandla	18 0	...	14 0	16 0	...	...	...	...	23 0	...	...	256 0	11 0	
	Seoni	20 6	...	12 2	16 9	...	...	...	...	17 4	...	...	220 0	10 11	
	Narsinghpur	17 3	...	10 5	12 12	22 7	...	...	...	22 8	...	...	140 0	11 7	
	Hoshangabad	14 4	...	8 7	10 14	17 0	...	...	...	17 12	...	...	160 0	11 0	
	Nimár	18 4	...	8 7	12 8	27 9	...	...	...	18 9	...	...	160 0	11 15	
	Betul	14 0	...	11 0	11 11	18 5	...	...	...	15 9	...	...	320 0	11 2	
	Chhindwára	16 4	...	9 10	13 5	21 10	...	...	...	16 14	...	...	160 0	10 11	
	Wardha	20 0	...	8 0	13 5	26 11	...	...	...	16 0	...	...	160 0	12 13	
	Nágpur	22 8	...	8 7	15 0	27 8	...	...	...	16 4	...	...	120 0	11 12	
	Chánda	17 14	...	...	15 3	23 11	...	...	...	16 8	...	...	675 0	11 2	
	Bhandára	21 4	...	10 0	16 4	...	...	...	...	11 4	...	...	200 0	10 8	
	Bálaghát	17 1	...	13 2	20 6	...	...	...	...	15 7	...	...	144 0	10 11	
	Raipur	30 10	...	13 11	24 5	...	...	...	...	17 0	...	...	64 0	11 3	
	Biláspur	35 8	...	20 4	29 4	...	...	...	...	16 0	...	...	128 0	9 0	
	Sambalpur	26 4	...	21 0	22 12	...	...	...	...	15 12	...	...	160 0	12 4	
	Arakan Division.														
	Akyab	...	...	10 8	12 8	...	...	...	...	10 0	...	...	280 0	30 0	
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyoukpyu	...	...	17 14	18 3	...	...	...	...	4 0	...	...	50 0	42 0	
	Sandoway	...	...	22 14	26 13	...	...	...	...	...	...	...	469 11	39 0	

	Pegu Division.													
British Burma.	Rangoon Town	11 4	...	15 0	16 10	...	...	...	...	13 8	...	...	320 0	29 2
	Pegu	...	...	8 9	10 1	...	...	...	...	11 0	...	...	58 4	31 13
	Tharrawaddy	...	...	11 14	12 15	...	...	...	...	11 1	17 13	...	535 11	29 12
	Prome	10 6	...	13 7	15 4	...	...	...	...	8 14	53	...	209 8	18 10
	Irrawaddy Division.													
	Bassein	...	...	20 0	20 1	...	...	...	...	12 5	...	...	245 8	28 6
	Henzada	...	...	15 15	22 5	...	...	...	...	...	...	...	183 8	35 8
	Thonegwa	...	...	12 9	21 0	...	...	...	...	12 14	...	...	184 8	35 7
	Thayetmyo	9 4	...	11 2	13 13	...	...	...	...	8 8	...	...	392 0	18 4
	Tenasserim Division.													
	Moulmein Town and Amherst	9 0	...	9 0	12 2	...	...	...	...	12 2	...	...	220 0	30 8
	Tavoy	...	...	14 9	21 0	...	...	...	...	...	...	...	399 3	16 1
	Mergui	...	...	15 6	20 3	...	...	...	...	...	...	...	428 0	14 9
	Toungoo	...	...	10 10	12 13	...	...	...	...	12 9	...	...	27 0	18 12
	Shwaygyin	...	...	10 10	11 5	...	...	...	...	...	5 10	...	200 0	14 2
	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad Assigned Districts.	Secunderabad	15 15	...	7 8	11 4	18 13	23 0	25 14	...	14 2	20 1	9 4	125 0	10 3
	Bolarum	17 3	...	9 0	10 12	21 9	...	...	...	15 7	...	...	116 14	10 10
	Chadarghat	10 0	...	7 8	9 8	19 8	20 0	...	...	14 0	...	8 0	88 0	9 12
	Amráoti	No return received.												
	Akola													
	Ellichpur													
	Buldana													
	Wun													
	Básim													
Mysore.	Bangalore	No return received.												
	Kolar													
	Túmkúr													
	Mysore													
	Shimoga													
	Kadur													
Coorg.	Coorg	10 0	9 0	12 0	15 0	...	...	26 0	...	20 8	...	...	110 0	12 0
Rajpootana.	Jeypore	20 0	30 0	6 0	8 8	32 0	26 0	...	...	30 0	...	...	...	12 12
	Kishengurh	20 8	33 0	9 0	10 0	40 0	26 0	...	...	40 0	...	...	...	14 0
	Kerrowlee	22 8	28 12	13 5	14 6	28 12	22 3	...	25 0	30 0	...	40 0	200 0	11 14
	Ulwur	21 12	32 9	6 12	10 0	25 0	23 13	...	22 3	33 10	29 13	50 0	200 0	13 12
	Bhurtpore (City)	18 4	29 0	8 0	9 12	24 2	19 8	...	17 12	30 4	35 0	29 0	160 0	12 0
	Ajmere	18 8	30 0	3 0	8 0	34 0	23 0	...	...	32 0	32 0	14 0	80 0	13 0
	Deoli Cantonment	24 11	38 8	...	9 4	38 8	31 0	...	...	36 10	38 3	...	240 0	12 8
	Erinpura	No return received.												
	Sirohee													
	Abu													
	Anadra													
	Bálmere													
	Jeysalmere													
	Hilly Tracts of Meywar	22 0	28 0	...	16 0	...	...	...	...	28 0	20 0	...	...*	11 0
	Meywar (Oodeypore)	17 15½	23 7	9 4½	10 15	23 0¾	14 13½	...	13 4½	21 7¾	21 14	12 8	200 0	12 1¾
	Bánswára (Meywar Agency)	20 10	31 4	9 6	11 4	26 4	16 14	...	...	37 8	30 0	25 0	...	18 11
	Partábgarh (,,)	No return received.												
	Marwar (Jodhpore)													

* Eight pies per bundle.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 1st HALF OF FEBRUARY 1886—*concluded.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thúr Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Rajpootana—*contd.*	Bikaneer	14 12	...	3 12	6 8	...	17 8	...	...	21 8	...	9 0	100 0	14 0	
	Boondee	27 12	41 0	10 0	16 8	38 8	23 0	...	...	38 8	38 8	...	160 0	12 0	
	Kotah	25 0	30 0	9 0	10 0	32 8	23 0	...	...	36 0	30 0	18 0	240 0	11 12	
	Tonk	22 8	34 0	8 8	9 8	42 0	39 0	...	12 0	33 0	32 0	...	160 0	13 0	
	Jhallawar	21 9	27 8	8 14	11 13	28 5	15 13	...	14 2½	33 5½	35 6	11 12	175 0	10 13	
	Shahpoora	23 1	40 0	10 0	14 2	38 0	22 12	...	...	30 4	40 0	...	160 0	12 15	
	Dholpur	17 4	28 8	8 0	10 2	26 4	21 12	...	22 8	30 4	...	40 0	90 0	12 10	
Central India.	Indore	15 0	20 0	9 3	10 0	28 3	20 0	*	...	23 8	...	...	100 0	11 12	* Not sold.
	Gwalior	16 1	25 2	7 5	9 10	21 4	19 11	*	...	24 4	...	...	136 14	11 7	
	Goona	20 0	20 0	10 0	10 8	24 0	*	*	...	24 0	...	...	200 0	12 0	
	Baghelkhand (Sutna)	18 12	23 0	8 0	17 8	22 8	20 8	*	...	21 8	...	...	180 0	10 8	

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLV OF 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 14th Feb. 1885. Total.	Receipts for week ending 14th Feb. 1885. Per mile open.	Total mean length open.	Receipts for week ending 13th Feb. 1886. Total.	Receipts for week ending 13th Feb. 1886. Per mile open.	Total receipts from 1st April 1884 to 14th Feb. 1885. Total.	Total receipts from 1st April 1884 to 14th Feb. 1885. Per mile open per week.	Total receipts from 1st April 1885 to 13th Feb. 1886. Total.	Total receipts from 1st April 1885 to 13th Feb. 1886. Per mile open per week.	Total Increase in 1885-86.	Total Decrease in 1885-86.
	Guaranteed.		R	R		R	R	R	R	R	R	R	R
13th Feb. 1886	Oudh and Rohilkhand	594	1,00,983	170	680	1,22,228	180	44,09,650	170	48,79,347	173	4,69,697	...
20th ditto	Madras	861	1,37,472	160	861	1,39,011	161	62,43,649	159	65,63,417	167	3,19,768	...
13th ditto	South Indian	654	79,730	122	654	81,557	125	36,61,255	123	39,01,831	131	2,40,576	...
20th ditto	Great Indian Peninsula	1,504	7,25,255	482	1,504	8,07,346	537	2,93,87,490	428	3,06,97,647	448	13,10,157	...
20th ditto	Bombay, Baroda and Central India	461	2,47,333	537	461	2,57,000	557	1,04,75,149	497	1,11,67,519	532	6,92,370	...
	TOTAL	4,074	12,90,773	317	4,160	14,07,142	338	5,41,77,193	288	5,72,09,761	306	30,32,568	...
	State.												
27th Feb. 1886	East Indian	1,509	9,52,362	631	1,515	9,35,294	617	3,66,40,700	531	4,05,91,168	588	39,50,468	...
20th ditto	Eastern Bengal	233	86,489	371	233	92,039	395	48,29,996	454	39,34,275	370	...	8,95,721
20th ditto	Nalhati	27	1,710	63	27	1,386	51	66,785	54	67,859	55	1,074	...
20th ditto	Northern Bengal	249	36,508	147	249	48,390	194	19,27,834	170	19,92,054	176	64,220	...
20th ditto	Kaunia-Dharla	37	3,742	101	37	2,301	62	1,31,155	78	1,09,268	65	...	21,887
20th ditto	Tirhoot	226	27,088	120	226	27,060	120	10,90,626	110	11,03,191	107	12,565	...
27th ditto	Patna-Gya	57	11,776	206	57	7,466	131	4,57,147	175	4,20,013	161	...	37,134
20th ditto	Cawnpore-Achnera	249	17,828	72	253	28,563	113	8,30,137	73	7,86,374	68	...	43,763
27th ditto	Dildarnagar-Ghazipur	12	964	80	12	1,002	84	40,693	74	40,147	74	...	546
20th ditto	Rajputana-Malwa (a)	1,411	3,58,852	254	1,411	3,45,000	245	1,18,44,631	198	1,41,64,803	220	23,20,172	...
20th ditto	Wardha Coal	45	18,740	416	45	16,998	378	5,73,867	279	5,41,756	264	...	32,111
20th ditto	Nagpur and Chhattisgarh	149	38,369	257	149	64,510	433	11,24,120	165	11,97,501	176	73,381	...
13th ditto	British Burma	254	60,262	237	327	74,077	227	17,10,340	156	18,35,996	132	1,25,656	...
27th ditto	Sindia	75	9,069	121	75	8,809	117	3,24,374	95	3,13,512	92	...	10,862
20th ditto	North-Western	1,803	4,70,535	261	1,803	5,47,630	304	1,90,55,463	223	2,47,52,572	294	56,97,109	...
20th ditto	Amritsar-Pathankot	66	4,699	71	66	5,123	78	1,91,525	68	2,47,838	83	56,313	...
13th ditto	Bareilly-Pilibhit	36	1,533	43	36	2,596	72	(b) 17,610	28	66,207	41	48,597	...
20th ditto	Narainganj-Dacca-Mymensingh	10	2,032	203	86	2,794	32	(c) 11,319	189	89,709	34	78,390	...
6th ditto	Jorhat	...	...	...	...	(d)	...	...	...	(e) 30,443	27	30,443	...
	TOTAL	4,939	11,50,196	233	5,092	12,75,744	251	4,42,27,622	198	5,16,93,518	225	74,65,896	...
	GRAND TOTAL (GUARANTEED AND STATE)	10,522	33,93,331	323	10,767	36,18,180	336	13,50,45,515	283	14,94,94,447	308	1,44,48,932	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,15,81,150	150	8,08,38,990	167	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,34,64,365	133	6,86,55,457	141	51,91,092	...
	Assisted Companies.												
20th Feb. 1886	Bengal Central	126	9,810	78	126	9,920	79	4,44,071	78	4,53,462	77	9,391	...
13th ditto	Rohilkhand and Kumaon	67	2,417	36	67	4,322	65	(b) 57,038	48	2,01,883	65	1,44,845	...
13th ditto	Assam	78	5,150	66	78	6,137	79	1,98,881	63	2,35,640	64	36,759	...
20th ditto	Southern Mahratta	214	10,443	49	315	23,301	74	2,47,409	36	8,56,287	66	6,08,878	...
20th ditto	Bengal and North-Western	303	20,230	67	303	31,720	105	(f) 1,35,462	31	11,60,581	84	10,25,119	...
27th ditto	Tarakessur	22	9,819	446	22	4,566	207	(g) 39,225	277	2,11,404	209	1,72,179	...
	TOTAL	810	57,869	71	911	79,966	88	11,22,086	48	31,19,257	78	19,97,171	..
	Native States.												
13th Feb. 1886	Bhavnagar-Gondal	193	19,869	103	193	16,633	86	9,69,011	110	8,16,146	92	...	1,52,865
20th ditto	Jodhpore	44	2,244	51	64	3,530	55	59,178	34	1,55,508	53	96,330	...
13th ditto	Nizam's	121	19,622	162	121	19,614	162	8,50,965	153	10,13,823	183	1,62,858	...
13th ditto	Mysore	140	6,747	48	140	7,911	57	3,30,236	63	3,85,084	61	54,848	...
20th ditto	Rajpura-Patiala	16	749	47	16	1,948	122	(h) 9,500	39	45,582	62	36,082	...
	TOTAL	514	49,231	96	534	49,636	93	22,18,890	102	24,16,143	99	1,97,253	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*," audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.
(b) Total receipts from 12th October 1884 to 14th February 1885.
(c) Total receipts from 4th January to 14th February 1885.
(d) Return not received.
(e) Total receipts from 1st April 1885 to 6th February 1886.
(f) Total receipts from 2nd April 1884 to 14th February 1885.
(g) Total receipts from 1st January to 14th February 1885.
(h) Total receipts from 1st November 1884 to 14th February 1885.

FORT WILLIAM,
The 11th March 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

PUBLIC.

RESULTS OF THE EXAMINATION FOR GOVERNMENT OF INDIA SECRETARIAT CLERKSHIPS.

No. 9—335-45, dated Calcutta, the 2nd March 1886.

The following list shows the names of the candidates selected, and the marks obtained by them in each subject, at the recent examination for clerkships in the Lower Division of the Secretariat Offices of the Government of India and the Departments directly attached thereto:—

LOWER DIVISION.

Secretariat Clerkships. Government of India.

No.	Names in order of merit.	Age.		500 MARKS. Arithmetic and Elementary Mathematics.	500 MARKS. History (English and Indian) and Geography.	500 MARKS. English Composition.	500 MARKS. Docketing and drafting.	TOTAL.	Offices in which the candidate prefers to serve.
				1	2	3	4		
		Yrs.	Ms.						
1	Mr. Sidney A. Blaker	18	6	340	328	420	419	1,507	Foreign Department.
2	Suraj Narain	21	0	459	334	400	262	1,455	
3	Kasipati Dé	23	0	492	379	425	154	1,450	Military Account Department.
4	Mr. J. A. D'Cruz	20	5	327	345	430	281	1,383	Revenue and Agricultural Department.
5	Shrish Chunder Lahiri	23	0	479	204	410	250	1,343	Any of the Secretariat Offices.
6	Harinath Dass	21	0	392	233	420	257	1,302	Ditto ditto.
7	Baikunt Nath Dass, B.A.	23	0	419	213	435	207	1,274	Ditto ditto.
8	Mr. Charles R. Hardless	19	0	308	334	430	187	1,259	Director or Inspector General of Ordnance.
9	Makham Lal Ghose	23	0	406	194	420	234	1,254	Surveyor General.
10	Mr. W. E. Seymour	20	11	370	345	300	237	1,252	Foreign Department.
11	Mr. Edgar A. Johnson	19	10	415	166	420	133	1,134	Surveyor General.
12	Dasarathi Banerjee	23	0	423	130	400	158	1,111	Any of the Secretariat Offices.
13	Muthra Dass	22	0	357	192	400	129	1,078	
14	Hira Lal	19	0	431	216	200	213	1,060	
15	Mr. Frederick Teasdale	18	6	326	196	400	137	1,059	Director General of Railways.

F. C. DAUKES,

for *Secretary to the Government of India.*

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 5th March, 1886.

PRESENT:

The Hon'ble C. P. Ilbert, C.S.I., C.I.E., *presiding*.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
Major-General the Hon'ble T. E. Hughes, R.A., C.I.E.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St.A. Goodrich.
The Hon'ble J. W. Quinton.
The Hon'ble R. Steel.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.

INDIAN SECURITIES BILL.

The Hon'ble SIR A. COLVIN, by leave, postponed the presentation of the Report of the Select Committee on the Bill to amend the law relating to Government Securities.

CRIMINAL PROCEDURE CODE, &c., AMENDMENT BILL.

The Hon'ble MR. ILBERT presented the Report of the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, the Bombay District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871.

INDIAN TRAMWAYS BILL.

The Hon'ble MR. ILBERT also presented the Report of the Select Committee on the Bill to facilitate the construction and to regulate the working of Tramways.

PETROLEUM BILL.

The Hon'ble MR. ILBERT also presented the Report of the Select Committee on the Bill to amend the Petroleum Act, 1881.

DEO ESTATE BILL.

The Hon'ble SIR STEUART BAYLEY moved that the Bill to apply the Chutia Nagpur Encumbered Estates Act, 1876, to the Deo Estate in the Gaya District be taken into consideration He said :—"I have nothing to add to what I said last week on the subject, but with reference to the Motion which stands in the Hon'ble Mr. Evans' name, and which I understand is going to be moved on his behalf by the Hon'ble Mr. Goodrich, I may say that the sub-section was introduced because it is the settled procedure by which arrears of rent are recoverable in estates under the Court of Wards. But that provision is not in the Chutia Nagpur Act, and as I have no strong opinion on the subject, I shall not oppose the amendment which stands in the name of the Hon'ble Mr. Evans."

The Motion was put and agreed to.

The Hon'ble MR. GOODRICH, on behalf of the Hon'ble Mr. Evans, moved that sub-section (7) of section 2, regarding the recovery of arrears of rent under the Public Demands Recovery Act, 1880, be omitted. He said :—"The power sought to be taken has not been found necessary for the management of the neighbouring estates under the Chutia Nagpur Act and other estates adjoining. No reason is set forth in the Statement of Objects and Reasons why any difference should be made in the status of the raiyats in these and the neighbouring estates, and in the absence of any statement of reasons for this provision I beg to move that the amendment of which the Hon'ble Mr. Evans gave notice be accepted."

The Motion was put and agreed to.

The Hon'ble SIR STEUART BAYLEY then moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

The Council adjourned to Friday, the 12th March, 1886.

S. HARVEY JAMES,
Offg. Secy. to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 8th March, 1886.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 10th MARCH 1886.

GENERAL REMARKS.—Good rain has fallen throughout the Punjab, and rain in varying quantities is reported generally from the North-Western Provinces and Oudh, from parts of Sind, the Bombay Presidency, Rajputana, the Lower Provinces, and Assam. Very slight rain has also fallen in Hyderabad and Mysore.

Harvesting continues in Madras and general prospects are fair. The crops are generally in good condition in Mysore, and the season promises favourably. In Coorg prospects are good. In Bombay, Berar, Hyderabad, the North-Western Provinces and Oudh and the Central Provinces, the *rabi* harvest is in progress and generally promises well. In the Punjab the prospects of the harvest are considered to be generally good, and in Central India and Rajputana the standing crops are in good or fair condition.

In Bengal the recent rain has been beneficial to the *boro* rice and has facilitated ploughing for the *aus* rice, but has caused some injury to poppy. The *rabi* crops are generally doing well and some of them are being harvested with a good outturn. In Assam preparations for the *aus* crop are in progress.

In British Burma seasonable weather prevails.

The public health continues generally good.

Prices have risen slightly in Coorg and are fluctuating in the Punjab, elsewhere they are generally steady.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(March 10th)		
Bellary	. . . . .	Standing crops generally good, but white *cholum* suffering from disease in parts of two taluks; harvest sugarcane and dry grains, yield about average. Cattle-disease in one village.
Kurnool	. . . . .	Cotton and some standing dry crops slightly injured in parts by December rains and by insects; harvest dry grains, yield below average. Smallpox in three and cattle-disease in two taluks.
Ganjam	·09 (average.)	Slight fever in two, smallpox in five, and cattle-disease in six taluks.
Kistna	. . . . .	Standing crops generally good. Fever in some taluks; deaths from cholera unreported last week 29, this week 16.
Chingleput (Madras)	. . . . .	Standing crops fair, except in parts under breached taluks of 1884. In one taluk wheat withering. Harvest paddy, yield below average. Fever and smallpox in one taluk, and cattle-disease in two.
Coimbatore	. . . . .	Standing crops good; harvest wet and dry grains, outturn about average. Smallpox in one and slight fever in two taluks.
Tanjore	. . . . .	Standing crops generally good; harvest wet and dry grains, outturn below average. Cattle-disease in two taluks.
Madura	. . . . .	Harvest paddy, yield about average. Fever prevalent.
Malabar	. . . . .	Harvest second crop paddy, outturn below average; operations for third crop progressing. Slight smallpox in nine and fever in two taluks; seven deaths from cholera; cattle-disease in one taluk.
Travancore	. . . . .	Smallpox and fever in parts. *General Remarks.*—General prospects fair.
Bombay—(Mar. 10th)		
Hyderabad	Rain in 4 talukas; average fall ·52.	*Rabi* crops injured by frost in four, by rats and insects in one, and by *mahilo* insect and worms in one taluka. River at Kotri on 7th 4 feet 8 inches against 5 feet 10 inches on same date last year. Fever in four, smallpox in two, and cattle-disease in five talukas. Wheat 26, *bajri* 37½, *jowari* 40, white rice 18, and red rice 28 pounds per rupee.
Ahmedabad	*Nil*	Reaping of *rabi* crops continues. Health good. Wheat 36 and *bajri* 33 pounds per rupee.
Baroda	*Nil*	Smallpox continues in Baroda in slight form. Standing crops in good condition. Prices—*bajri* 29, wheat 23, and rice 18 pounds per rupee.
Surat	*Nil*	Cotton and wheat harvest progressing; other standing crops healthy. Fever in Bardoli and Mandi talukas. Average prices—*jowari* 38 and *nagli* 44 pounds per rupee.
Nasik	*Nil*	*Rabi* reaping and threshing commenced. Public health generally good. Wheat 34½, *bajri* 34½, and rice 20¾ pounds per rupee.
Colaba (Bombay)	*Nil*	Abnormal temperature fell from 2° warm on 3rd to *nil* on 7th and remained *nil* on 8th and 9th. Vapour in air in excess of normal except on 9th, when it was normal. Wind normal except on 7th and 8th, when it was southerly.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bombay—*contd.*		
Poona . . .	*Nil*	Reaping almost completed in Junnar, Khed, Haveli, and Maval talukas. Smallpox in Sirur taluka. Prices of *bajri* 35 and *jowari* 43, in Poona *bajri* 43 and *jowari* 37 pounds per rupee.
Ahmednagar .	*Nil*	Reaping continues. Public health good. *Bajri* average 46 and *jowari* 60 pounds per rupee.
Sholapur . . .	*Nil*	Cotton crops inferior in the Madha and Karmala talukas. Reaping of *rabi* still in progress. Land in the Malsiras taluka now being prepared for *kharif* sowings. *Jowari* 58 pounds 16 tolas and *bajri* 45 pounds 8 tolas per rupee.
Dharwar . . .	Mugud ·03	Harvesting of wheat and gram nearly completed; exotic cotton blighted in four talukas. Slight fever and cattle-disease in two talukas. Rice 22 to 32 and *jowari* 42 to 64 pounds per rupee.
Kanara . . .	*Nil*	Rice second crop in ear in some parts. Sugarcane and pepper harvest continue above ghât. Fever and smallpox decreasing; slight cattle-disease in Karwar and Bhatkal. Common rice in Karwar 14, in district average 18½ seers per rupee.
Rajkot . . .	*Nil*	Weather warm. Public health generally good. *Bajri* 32, wheat 33, and *jowari* 44 pounds per rupee.
		General Remarks.—Slight rain in parts of Sind, Dharwar, and Bijapur. Reaping of *rabi* crops almost completed in parts of Poona and Dharwar, in progress in other districts. Fever and cattle-disease in parts of ten and smallpox in parts of six districts.
Bengal—(Mar. 9th)		
Chittagong . . .	*Nil*	Weather hot. Heavy thunderstorm with hail in north of district on 6th. Prospects of crops continue fair. Prices steady. Public health good, notwithstanding a few sporadic cases of cholera.
Dacca . .	0·54	Pulses being gathered; pressing of sugarcane continues; cultivation for *aus* rice going on; *boro* rice needs more rain. Public health good.
24-Pergunnahs . .	. . .	Prospects favourable. Harvesting of cold-weather crops nearly finished. Yield estimated at 12 to 14 annas. Common rice 15 to 16 seers per rupee. Cholera abating; public health good.
Khoolna . . .	0·95	Weather cool. Rain good for ploughing. *Boro* paddy doing well. Public health good.
Moorshedabad . .	Good rain.	Weather seasonable. Prospects of cold-weather crops favourable. Harvesting has begun. Price of rice stationary. Public health good.
Pubna . . .	0·06	Weather cloudy. Winter crops being harvested; prospects good; cutting of hemp completed. Public health good.
Dinagepore . .	*Nil*	Weather colder again. *Rabi* crops good. Ploughing for next rice crop general. Rice 22 seers per rupee. A few cases of cholera and cattle-disease; public health good.
Rungpore . . .	*Nil*	Weather cloudy. Crops good. Tobacco and wheat being gathered; *aus* being sown. Public health good.
Midnapore . . .	0·15	Weather stormy. *Boro* rice, only crop on ground, fair. Public health normal; cholera still lingers in Contai.
Burdwan . . .	*Nil*	Winter crops nearly all reaped; outturn good. Sugarcane being pressed. Public health fair. Common rice 17 to 22 seers per rupee.
Bhagulpore . .	*Nil*	Prospects of *rabi* crops very good. Prices rising except on the north bank of the Ganges.
Monghyr . . .	*Nil*	Prospects of poppy continue good; gathering of opium going on.
Purneah . . .	*Nil*	Prospects of crops good. Rice 20 seers per rupee. Public health good.
Durbhanga . .	*Nil*	Harvesting of *rabi* in progress. Tobacco is being reaped and is expected to yield a good outturn. Prospects of poppy continue favourable. *Mung*, paddy, and indigo sowings still going on. Prices stationary. Public health good.
Mozufferpore . .	. . .	Gathering of opium progressing. Weather not very favourable.
Sarun . . .	. . .	Prospects of poppy continue good. Gathering of opium proceeding under favourable weather.
Chumparun . .	*Nil*	Prospects of *rabi* and poppy crops continue good. Prices stationary. Public health good.
Patna . .	*Nil*	Prospects of *rabi* and poppy crops good. Harvesting of *rabi* and gathering of opium going on. Public health good.
Gya	. . .	Storm and rain last night (8th) has probably done some harm to poppy and *rabi* crops. Weather now clearing up. Sugarcane harvest yielding a good crop.
Shahabad . . .	. . .	Weather cloudy since 8th, a shower of rain also; both unfavourable to poppy.
Hazaribagh . .	Heavy rain last night (8th).	Weather unsettled and cloudy in latter part of week. Damage to mango, *mahua* and poppy apprehended. Poppy has already suffered from strong west winds. General health good.
Cuttack . . .	1·87	Weather cloudy. *Rabi* crops being gathered with moderate outturn; *dalua* rice doing well. Price of rice stationary. Public health good.
		General Remarks—Rain fell in parts of the Lower Provinces during the week, accompanied with hail in some places. Rain has done good to *boro* rice and has facilitated ploughing for *aus* rice, but it has been unfavourable to poppy. *Rabi* crops are generally doing well; some of them are being harvested with good outturn. Gathering of opium is progressing. Sugarcane is being pressed. Price of rice continues stationary. General health is fair.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
N.-W. Provinces and Oudh—(Mar. 10th)		
Benares (Mar. 8th)	A smart shower of rain on 10th.	Weather seasonable. *Rabi* prospects continue good and harvesting has begun; sugarcane sowings commenced. Supplies ample, but prices have generally risen owing to falling off in imports. The public health is good and there is no cattle-disease.
Gorakhpore („ „)	*Nil*	Tapping of poppy in progress. Reaping of *rabi* commenced; weather cloudy; wind easterly. Prices stationary. Sporadic measles and fever.
Fyzabad („ 9th)	Rain and hail.	No damage ascertained to have ensued. Weather unsettled. Prospects unchanged.
Lucknow („ 8th)	*Nil*	Weather cloudy with east wind; prospects continue favourable; peas being cropped; sugarcane sown; poppy in flower. Scarcity and dearness of fodder continue. Supplies ample but prices rising. Health of people good; condition of cattle fair.
Rae Bareli („ „)	Rain on night of 7th about ·3.	Weather mostly cloudy. Condition of *rabi* crops good. Lancing of poppy progressing, consistence reported high. Markets full. Prices rising. General health good.
Partabgarh („ 9th)	*Nil*	Weather cloudy the greater part of the week. Hail to-day but much loss not anticipated. Peas nearly all and barley in great part cut. Wheat reaping commenced. Prospects of fine harvest all round still good.
Banda . . .	. . . .	Weather cloudy on 7th and 8th. Slight fall of hail on 8th. *Rabi* being harvested before rain fell. Prices stationery. Public health good. Cattle-disease in one village.
Allahabad („ „)	Some ain towards the close of the week.	Weather changeable, cloudy, and close. Wind variable. Crop prospects continue good. Markets well stocked, but prices rising. Health of men and cattle good.
Cawnpore („ 8th)	Slight rainfall	Weather cloudy at times. Opium collections have begun. Prices generally steady. Condition of crops, people and cattle good.
Ballia („ „)	*Nil*	Weather somewhat cloudy. Harvesting in progress. Markets well supplied. Public health good. No cattle-disease.
Farakhabad („ 9th)	*Nil*	Prospects continue favourable. Weather cloudy; strong east wind. Health good.
Sitapur („ „)	*Nil*	Variable wind during the week. The crops continue promising, but there was a heavy thunderstorm on night of the 8th, with some hail which may have caused damage.
Bareilly („ „)	*Nil*	Crops so far uninjured. Prices steady. Much rain during last two days. Public health good.
Kumaon („ „)	Continuous rain since 6th.	The rain is good for the *rabi* crops. Prices stationary. General health good; cattle-disease continues.
Agra („ 8th)	*Nil*	Weather cloudy. Crops being irrigated. Prospects favourable. Prices steady. Health good.
Jhansi („ „)	Slight rain.	Weather cloudy. *Rabi* and poppy crops in good condition. Prices stationary. Health of people and cattle generally good.
Meerut („ 9th)	Over 1·0 in district	Weather cloudy still; wind easterly. No damage from hail reported. Prospects favourable. Price of wheat risen, of remaining food grains stationary. Health good.
		General Remarks.—Rain has fallen pretty generally over the province, and here and there some hail. *Rabi* crops good; opium collections progressing. Prospects favourable. Prices keeping up. Health of men and cattle good.
Punjab—(Mar. 10th)		
Delhi . (Mar. 9th)	·51	Health fair. Prices stationary.
Hissar . . .	2·30	Health good. Prices stationary.
Umballa . . .	1·80	Health good. Prices slightly rising. Prospects of current harvest good.
Jullunder . . .	1·60	Health good. Prices stationary. Prospects of current harvest good.
Amritsar . . .	2·80	Health good. Prices stationary. Prospects of current harvest good.
Sialkot . . .	1·0	Health good. Prices stationary. Prospects of current harvest good.
Ferozepore . . .	1·10	Health good. Prices stationary. Prospects of current harvest good.
Lahore . . .	2·30	Health good. Prices slightly risen. Prospects of current harvest fair.
Rawalpindi . . .	·60	Health good. Prices rising. Prospects of current harvest average.
Shahpur . . .	*Nil*	Health good. Prices almost stationary. Prospects of current harvest fair.
Mooltan . . .	·70	Health good. Prices stationary. Prospects of current harvest very favourable.
Dera Ismail Khan .	·14	Health good. Prices almost stationary. Prospects of current harvest good.
Peshawar . . .	·30	Prices almost stationary. Prospects of current harvest good.
		General Remarks.—Good rain has fallen in all districts, save Shahpur. Health generally good. Smallpox is prevalent in Peshawar and in the Khushab tehsil of the Shahpur district. Prices of food grains fluctuating. Cattle-disease has appeared at Fattehjang in the Rawal Pindi District. Prospects of current harvest generally good. Rain has damaged crops in the Hissar District.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Central Provinces— (Mar. 10th)		
Nagpur	·26	Weather hot. Threshing commenced. Fever and cattle-disease in places. Prices stationary.
Jubbulpore	. . . .	Weather seasonable. *Rabi* harvest commenced; wheat favourable. Health good. Prices easier.
Saugor (Mar. 9th)	. . . .	Prospects and health good. Prices fallen.
Seoni	·05	Weather cloudy. Harvest in progress. Prospects favourable. Prices steady.
Hoshangabad	. . . .	Weather getting hot and occasionally cloudy. *Rabi* harvest commenced. Cattle-disease in places. Prices steady.
Khandwa	. . . .	Weather occasionally cloudy and windy. *Rabi* harvest continues. Health good. Prices steady.
Raipur	Slight rain.	Weather cloudy. Crops damaged in places by hail; *rabi* crops being reaped. Cattle-disease in places. Prices stationary.
Sambalpur (Mar. 6th)	. . . .	Weather clear; days warm; nights cool. Health good. Prices steady.
		General Remarks.—There has been slight rain with hail in the southern and eastern districts, but not much damage is reported and prospects continue favourable. Prices easier in northern districts.
British Burma— (Mar. 10th)		
Akyab (Mar. 6th)	. . . .	Public health good; slight cattle-disease in one circle.
Bassein	. . . .	Public health good; cattle-disease disappearing.
Rangoon	. . . .	Public health and health of cattle good.
Amherst (Moulmein)	. . . .	Public health and health of cattle good.
Tavoy	. . . .	Public health and health of cattle good.
Pegu	. . . .	Public health and health of cattle good.
Henzada	. . . .	Public health and health of cattle good.
Prome	. . . .	Public health and health of cattle good.
Toungoo	*Nil*	Public health and health of cattle good.
Thayetmyo	*Nil*	Public health and health of cattle good.
		General Remarks.—Except for slight cholera in the Thonegwa district, public health good everywhere. Cattle-disease slight in the Akyab, Bassein, and Amherst districts.
Assam—(March 10th)		
Gauhati	. . . .	Weather dry. Public health fair; cattle-disease reported from some Mauzas. Gathering of mustard finished. Pressing of sugarcane nearly over. Ploughing for *aus* in progress; rain wanted for *aus* crops.
Sylhet	·19	The rains have been beneficial to crops. Prospects good. Public health same as last week.
Cachar	3·53	Weather warm; no crops on the ground. Common rice 14 seers 9 chattaks per rupee. 9 deaths from cholera from Katigora, 5 from Hailakandi, and 1 from Sadr reported.
Dibrugarh	·38	Weather seasonable. Land being prepared for *ahu dhan*. Sugarcane being pressed. Cattle-disease reported from North Lakhimpore. Public health good.
Mysore and Coorg— (Mar. 10th)		
Bangalore	Very slight rain fallen in Bangalore	Crops generally in good condition, except in parts of the Tumkur district where they are reported to have suffered from want of water or blight, and in some places of the Kolar district where they are withering. Prospects favourable. Cattle-disease prevalent in parts; public health fair. No material change in prices.
Mercara	. . . .	Prices of food grains slightly raised. Prospects of season good.
Berar and Hyderabad—		
Amraoti	. . . .	Weather warm. *Rabi* harvesting in progress. Wheat 22, and *jowari* 26 seers per rupee.
Akola	. . . .	*Rabi* crops are being gathered; threshing commenced in places.
Hyderabad	Average rainfall during the week ·02	Harvesting of *rabi* crops continues, *tabi* crops prospering. Fever prevails in some places. Prices—wheat 14½, course rice 12¼, white *juar* 20¼, yellow *juar* 21¾, and *tur* 15¼ seers per current sicca rupee.
Central India States— (Mar. 10th)		
Indore	. . . .	Weather seasonable. Health good, and prices steady.
Morar (Gwalior)	. . . .	Health and prospects good. Weather cloudy.
Sutna	. . . .	Weather cloudy. Health and prospects good.
Neemuch	. . . .	Weather seasonable. A few cases of smallpox in Neemuch town; health otherwise good. Opium being collected.
Goona	. . . .	Health and prospects good. Prices stationary.
Agar	. . . .	Weather cloudy. Health and prospects good.
Sehore	. . . .	Weather clear. Crops and health good.
Nowgong	. . . .	Weather cloudy. Prospects fair. Health good.
Manpur	. . . .	Weather cloudy and cool. Health good. Opium collection finished. Prices steady.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Rajputana—(Mar. 10th)		
Abu (Mar. 10th)	Rain and slight hail on night of 6th.	Weather now clear and cold.
Marwar („ 5th)	. . . .	Tanks half full. Milder type of smallpox still prevails. Crops doing well. Weather cloudy and getting warm. Prices tending to rise.
Kherwara („ 8th)	. . . .	Crop prospects and health fair. Prices steady. Weather warmer and cloudy.
Meywar („ 6th)	. . . .	Tanks and wells low. Crops damaged by insects to some extent. Health good. Prices stationary. Weather cloudy.
Harowti („ „)	*Nil*	Weather cloudy, injurious to opium and gram. Smallpox in Tonk; elsewhere health good.
Jhallawar („ 5th)	*Nil*	Weather cloudy. Smallpox continues at Jhalrapatan.
Kotah („ 6th)	*Nil*	Crops ripening. Health good. Prices stationary. Weather cloudy.
Ajmere („ 9th)	*Nil*	Weather cloudy. Slight fever and smallpox in some villages. Prices rising.
Dholepur („ 6th)	*Nil*	Prospects good. Tanks and wells dry. Prices steady.
Kerowli („ „)	*Nil*	Tanks and wells decreasing. Health good. Prices rising.
Bhurtpore („ „)	*Nil*	Tanks and wells full. Gram slightly injured by frost. Health good.
Ulwur („ 9th)	Rain in one tehsil ·35	Crop prospects and health good.
Bikanir („ 6th)	Slight rain.	Smallpox in Ratangarh; otherwise health good. Prices rising.

C. J. LYALL,

Offg. Secretary to the Government of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 12.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—EMIGRATION.

Calcutta, the 18th March 1886.

No. 94 E.

Rules relating to Colonial Emigration under the Provisions of Act XXI of 1883.

CHAPTER I.

GENERAL RULES.

Introduction.

IN exercise of the powers conferred by section 80 of the Indian Emigration Act, 1883, the Governor General in Council is pleased to make the following rules to regulate the engagement and transport of emigrants and dependents, as defined in the said Act, to the colonies authorized to import Indian labour:—

Inclusion of schedules and forms in the rules.

1. The schedules and forms attached to these rules are prescribed for the several purposes specified in the heading of each, and shall be taken as part of the rules.

Provision for dependents.

2. The same provision in every respect shall be made for the welfare of dependents of emigrants as for that of the emigrants themselves; and all rules regulating the treatment and transport of emigrants shall be applicable to their dependents also.

Correspondence with Government.

3. Correspondence with a local Government, in connection with emigration matters, shall ordinarily be conducted through the Protector of Emigrants appointed by that Government, or through such other channel as that Government may prescribe in that behalf.

Submission of monthly returns.

4. A return, showing the number and description of emigrants and their dependents embarked for the colonies during each month at each port, shall be submitted by the Protector of Emigrants to the local Government concerned within the month following that for which the return is due.

Submission of annual reports.

5. The submission of annual reports by emigration officers shall be regulated as follows:—

(*a*)—Every Medical Inspector of Emigrants shall forward his report to the Protector of Emigrants within two months of the expiry of the year to which the report relates. The report shall treat of the following points, namely—the condition of the depôts; the state of health of the emigrants accommodated therein; the sufficiency of hospital and other medical arrangements; the cause of any epidemic disease; and the precautionary measures adopted against its spread.

(*b*)—Every Protector of Emigrants shall, not later than six months after the close of each calendar year, submit to the local Government his report for that year. The report shall review the history of emigration during the year, noticing all points of importance; and shall furnish such particulars as may from time to time be required by the local Government.

CHAPTER II.

RECRUITMENT.

Section I.—Recruiting licenses.

Application for recruiter's license.

6. Every Emigration Agent, desiring to obtain a license (Form No. 1) for any intending recruiter, shall forward an application on his behalf to the Protector of Emigrants concerned, and shall send therewith a certificate of good character in Form No. 2, obtained from the Magistrate of the district, or Commissioner or Deputy Commissioner of Police of the Presidency or town of which the intending recruiter is a native or resident of long standing. The license of a recruiter who shall have recruited labourers in any district shall not be countersigned under section 23 (2) of the Act by the Magistrate of any other district, unless such license shall have been endorsed by the Magistrate of the district in which such recruiter shall have previously recruited labourers with a certificate to the effect that the operations of the license-holder have been conducted in a satisfactory manner.

COLONIAL EMIGRATION FORM No. 1.

FORM OF RECRUITER'S LICENSE.

No. Office of the Protector of Emigrants at the Port of

, described in the descriptive roll annexed, is hereby licensed under the Indian Emigration Act, 1883, to be a recruiter of emigrants for [*here state the country for which the recruiter is licensed to recruit*] in [*here specify the local area within which the recruiter is licensed to recruit*]..

This license will be in force until the of , unless previously cancelled.

Dated the day of *Protector of Emigrants.*

Descriptive Roll.

NAME.	Father's name.	AGE.		Caste.	Colour.	HEIGHT.		Distinguishing marks.	Name of village, local sub-division (tahsil, taluk, &c.) and district to which recruiter belongs.
		Years.	Months			Feet.	Inches.		

COLONIAL EMIGRATION FORM No. 2.

FORM OF CERTIFICATE OF INTENDING RECRUITER'S CHARACTER.

Descriptive particulars of _____, intending recruiter.

NAME	Father's name.	Caste.	Age.	HEIGHT.		RESIDENCE.			Full particulars as to bodily marks and general appearance for purposes of identification.	REMARKS.
				Feet.	Inches.	District.	Thana.	Village or town and mahalla.		

CERTIFIED that the above-named appeared before me, and that the enquiry made regarding him has elicited nothing against his employment as a recruiter of emigrants.

DATED AT

The 188 . *Magistrate of*

MEMO.

THE undersigned requests that the Magistrate of will grant the above certificate to , if there is no objection to his employment.

DATED AT

The 188 . *Emigration Agent for*

Application for renewal of license.

7. If the renewal of a recruiting license, the term of which has expired, be desired, the Emigration Agent shall forward with his application the expired license, and a certificate in Form No. 3 by any District Magistrate of the identity of the recruiter concerned: or shall cause such recruiter to attend at the office of the Protector for identification, when the application for renewal of license is made.

COLONIAL EMIGRATION FORM No. 3.

FORM OF CERTIFICATE OF RECRUITER'S IDENTITY.

CERTIFIED that recruiter appeared before me this day, and was identified, by comparison, with the particulars endorsed on his expired license No. dated the 188 , hereto annexed. He answers to his descriptive roll in all respects.

DATED AT

The 188 . *Magistrate of*

MEMO.

THE undersigned requests that the Magistrate will grant the above certificate to , if satisfied as to his identity.

DATED AT

The 188 . *Emigration Agent for*

Application for transfer of license.

8. If an Emigration Agent desires a license for any recruiter of another agency, whose services are no longer required by that agency, he shall forward to the Protector of Emigrants, with his application for the license, the unexpired license of the recruiter, with an endorsement thereon by the Agent of the other agency to the effect that the services of the recruiter are no longer required by him.

Alteration of terms of recruitment.

8A. All Emigration Agents shall without delay intimate to the Protector, for the information of Government, any changes which they may be authorized by the Colonial Governments to make in the terms offered to intending emigrants.

Section 2.—Sub-depôts.

Definition of sub-depôt.

9. The places of accommodation provided for intending emigrants or emigrants by recruiters shall, for the purposes of these rules, be called sub-depôts.

Sub-depôt requirements.

10. The accommodation provided in sub-depôts shall be considered sufficient if the emigrants are kept in such manner as would be considered comfortable by persons of their condition in the district where they are recruited. The following points shall however invariably be insisted on :—

(*a*)—Perfect cleanliness, both of the premises and of the inmates.

(*b*)—Sufficiency of accommodation for the largest number of persons likely to be located in the sub-depôt at one time.

(*c*)—A plentiful supply of good water within a reasonable distance.

(*d*)—Proper conveniences for purposes of nature and for bathing; and, when rendered necessary by the number of persons likely to be received, suitable latrine accommodation.

(*e*)—Proper arrangements for the exclusion from the depôt of all contagious diseases, for the report to the medical authorities of the district of any cases of contagious diseases occurring within the sub-depôt, and for the prevention of the spread of such diseases should cases occur.

(*f*)—The exclusion of all women, who are not intending emigrants or emigrants, from the sub-depôt premises, without special permission of the District Magistrate.

(*g*)—The exclusion of *parda-nashin* women from the sub-depôt premises under all circumstances.

(*h*)—The provision of accommodation for single women and married couples, apart from that for single men.

(*i*)—The keeping by the person in charge of the sub-depôt of an inspection book in which inspecting officers may write their remarks; and its readiness for production whenever required.

(*j*)—The entry in the inspection book by that person of a list of his servants and of all changes which may from time to time require to be made in such list, and the exclusion from the sub-depôt of all persons other than the servants so entered, emigrants, intending emigrants, and persons entitled by law to demand admittance.

Inspection of sub-depôts.

11. All District Magistrates and Magistrates in charge of sub-divisions shall at least once in every month visit and inspect all sub-depôts situated at the head-quarters of their respective jurisdictions, or shall cause such depôts to be inspected at least once in every month by a Magistrate subordinate to them, or by an officer of police of rank not lower than that of an Assistant District Superintendent. In the town of Madras the Commissioner of Police shall cause such depôts to be inspected at least once in every week by an Inspector of Police. On the occasion of such inspections special attention should be directed to the points mentioned in Rule 10 and to the health and general well-being of the inmates of the sub-depôt. Such visits should take place without notice and at irregular intervals.

Exercise of power conferred on officer of Police.

12. The power which may be conferred on an officer of police under section 27, sub-section (3), of the Act may be exercised by a District Superintendent of Police or by an Assistant Superintendent of Police, but by no other officer of police.

Section 3.—Registration.

Register for registrations.

13. Every registering officer shall keep a register in Form No. 4 for the registration of intending emigrants.

COLONIAL EMIGRATION FORM No. 4

Register of Emigrants recruited in the District of _____ *during the year 18* .

Recruited by _____ License No. _____ for the Colony of _____

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Serial No. of presentation.	Registration.		Emigrants.		Dependents.						Residence.			Successor to Estate in India.			Colonial Address.				Remarks.
	Date.	Serial No.	Name.	Father's name.	Name.	Relationship to labourers.	Sex.	Age.	Caste.	Occupation.	District.	Thana.	Village or town and mahalla.	Name.	Father's name	Relationship.	Serial Number in nominal roll (list).	Name of ship.	Year in which sailed.	Colony.	

Correct and legible entries in register.

14. Particular care shall be taken that the writing in the register is very legible, and that vernacular names are correctly transliterated.

Affixing of serial number to all entries.

15. The serial number in column 1 of the form shall be affixed to all entries of persons presented for registration in the order of such presentation. The serial number in column 3 shall be affixed only to the entries of persons actually registered.

Examination of emigrants to be registered.

16. Every registering officer, before whom any person is brought for registration as an intending emigrant, or as the dependent of such emigrant, shall, apart from the recruiter or other person interested in having the registration executed, examine such person on the points set forth in sections 31—33 of the Act.

Entries of particulars of registered emigrants.

17. As each person brought to be registered by the recruiter is examined and passed for registration by the registering officer under section 31, the particulars regarding such person shall be entered in columns 1 to 17 inclusive of the register by the registering officer himself, or by a member of his office establishment, and the work shall not be made over to the recruiter or to any other person.

Entries of dependents of registered emigrants.

18. If an intending emigrant has dependents, particulars as to their names, age, and relationship to the emigrant, shall be entered in the appropriate columns of the register separately and immediately following the entries regarding the emigrant on whom they are dependent.

Procedure on disacknowledgment of any next-of-kin.

19. If an intending emigrant states that he has no next-of-kin in India, an endeavour may be made to obtain the name of some respectable man in his native village, such as the headman or chief raiyat; and such name may be entered in the register under the column for successor to estate in India, a note explaining the matter being made in the "remarks" column.

Registration of postponement cases.

20. If, in a case in which registration has been postponed under section 32 (2) of the Act, the registering officer subsequently decides to register the woman, she shall be treated as a freshly brought up intending emigrant, and particulars regarding her shall be entered in the Register of Emigrants.

Transfer of unrequired emigrants by re-registration.

21. Emigrants registered on behalf of any agency, but not required owing to recruiting operations having been closed for the time being or other cause, may be transferred to the recruiters of other colonial agencies for re-registration; provided that the emigrants consent to the transfer, after being given to understand that, if unwilling to be transferred, they are entitled at their option to be discharged, or to be returned to the districts of registration.

Entries of transfer particulars.

22. If any emigrant be transferred in the district of original registration, such transfer shall be entered in the column for remarks against the name of such emigrant. If any emigrant be transferred elsewhere than in the district of original registration, the particulars of such transfer shall be forwarded by the officer finally registering such emigrant to the officer who originally registered such emigrant through intermediate registering officers, if any.

Remuneration of registering clerks.

23. Clerks in charge of registration work may receive remuneration at rates fixed by the Local Government.

Section IV.—Agreements.

Execution of agreement.

24. After the register has been filled up and signed, the agreement forms shall be filled up and signed, in triplicate, under section 35.

Careful preparation of agreement.

25. The agreement form shall be filled up with as much care, as regards accuracy of spelling and legibility of writing, as the original register.

Supply of forms of agreement.

26. The agreement for execution by intending emigrants shall be in Form No. 5, and the requisite supply of these forms shall be provided by Emigration Agents, when emigrants are taken before registering officers for registration and for the execution of their agreements. The forms shall be printed correctly and clearly, and on substantial paper; and registering officers shall refuse to fill up forms which do not accord with these conditions.

COLONIAL EMIGRATION FORM NO. 5.

FORM OF AGREEMENT FOR INTENDING EMIGRANTS.

Particulars of emigrant executing a contract for service in _____

Registration.		Emigrants.		Dependents.		Sex.	Age.	Caste.	Occupation.	Residence.			Successor to Estate in India.		
Date.	Number.	Name.	Father's name.	Name.	Relationship to labourer.					District.	Thana.	Village or town and mahalla.	Name.	Father's name.	Relationship.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

I agree to emigrate on the conditions of service specified on the reverse.

Executed in my presence. (Signed)

Emigrant,

(Signed)

(name and designation.)

Dated at the *Registering Officer.*

N.B.—This form is to be filled up in the Office of the Registering Officer in English in triplicate.

Conditions of Service.

Period of service.	Nature of labour.	Number of days on which the emigrant is required to labour in each week.	Number of hours in each day during which he is required to labour without extra remuneration.	Monthly or daily wages, or task-work rates.	Conditions as to return passage.	Other conditions, if any.

I agree to accept the person named on the face of this form as an emigrant on the above conditions.

Recruiter,

for

In my presence

Registering Officer

at

Dated

N.B.—The above conditions to be printed in English and in the Vernacular language or languages specified in Rule 28 for the province.

27. The copy of the particulars registered concerning the intending emigrant and dependents, if any, under section 31 (*see* section 36) and printed on the face of the agreement form, shall be in English.

Entries of registration particulars in English.

28. In the copy of the agreement given to the emigrant, the conditions of service printed on the reverse (*see* section 36) shall be in English, and among those prescribed below for each province, in the language, if any, which is best understood by the emigrant.

Entry of conditions of agreement in best understood language.

For Lower Provinces of Bengal	in Bengali or Hindi.
„ North-Western Provinces and Oudh	in Hindi and Urdu.
„ Punjab	in Urdu.
„ Central Provinces	in Hindi and Mahrathi.
„ Bombay	in Mahrathi.
„ Madras	in Tamil, Telugu or Malayalam.

29. When a dependent is registered, no agreement shall be required from him. A copy, however, of the particulars entered in the register regarding such dependent (*see* rule 18) shall be included in the copies of the agreement intended for the Protector and Emigration Agent; and shall also be entered in the copy of agreement given to the emigrant himself. (*See* section 37.)

Non-requirement of agreement from dependent.

30. At the time of embarkation, each emigrant shall present his copy of the agreement to the Emigration Agent for inspection.

Disposal of copy of agreement of embarked emigrants.

31. If any emigrant shall, after registration, fail to embark, the Protector of Emigrants shall notify the fact and the cause of non-embarkation to the Magistrate of the district of registration within six months of its occurrence.

Notice regarding non-embarked emigrants.

32. The Magistrate of the district on receiving information under the preceding rule of the non-embarkation of an emigrant, shall cause the particulars therein furnished to be entered in column 22 of the Register of Emigrants in which the emigrant was registered.

Disposal of notice received under rule 31 by Magistrate of district of registration.

33. Within six months after embarkation the Protector of Emigrants shall furnish to the Magistrate of the district of registration the particulars of emigrants embarked, in order that those particulars may be noted by the registering officer concerned in columns 18—21 of Colonial Emigration Form 4.

Protector to furnish Magistrate of district of registration with particulars of emigrants embarked within six months after embarkation.

34. The returns A and B shewing the monthly registration of emigrants and the receipts and expenditure under Act XXI of 1883 shall be regularly forwarded by District Magistrates or Registering officers to the Protector of Emigrants, concerned.

A.

Statement shewing number and particulars of Emigrants registered in the district of _____ *for Colonial Emigration Agencies under Act XXI of 1883, during the month of* _____ _____ *188* .

1	2	3							4	5	6	7
Serial number of batches.	Date of registration.	Number registered.							Name of recruiter through whom registered.	Name of Colonial Agency for which registered.	Number and date of memorandum covering copies of agreements forwarded to Protector of Emigrants.	Remarks.
		Adults of and above 16 years.		Non-adults.				Total souls.				
				Children from 2 to 10 years.		Infants under two years.						
		Male.	Female.	Boys.	Girls.	Male.	Female.					

B.

Statement shewing number of Emigrants registered in the _____ District and amounts received and disbursed in connection with Colonial Emigration under Act XXI of 1883, during month of _____ 188 .

Names of Colonial Agencies.	Number of Emigrants registered.							Receipts.												Disbursements.															Remarks.
	Adults of and above 16 years.		Non-adults.				Total.	Miscellaneous receipts.									Total.			Remuneration to registering clerk.			Miscellaneous payments.									Total.			
			Children from 2 to 10 years.		Infants under two years.			Fines.															Refunds.												
	Male.	Female.	Boys.	Girls.	Male.	Female.		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	

Section V.—Index.

Index to names of registered emigrants.

35. Every registering officer shall keep an alphabetical index in Form No. 6 of the names of the emigrants registered by him.

COLONIAL EMIGRATION FORM No. 6.

Form of index to names of Emigrants registered in the district of

Name of Emigrant.	Father's name.	Year of registration.	Serial number in register.

CHAPTER III.

DEPÔTS.

Section I.—Depôt accommodation.

Depôt license.

36. Every Agent, on establishing a depôt, shall apply to the Protector for a license to accommodate emigrants therein, and such license shall be granted in Form No. 7, after approval of the depôt arrangements by the Protector and the Medical Inspector.

COLONIAL EMIGRATION FORM No. 7.

FORM OF DEPÔT LICENSE.

The Emigration Agent for _____ is hereby authorized to accommodate in each shed of his depôt at _____ the number of Emigrants entered against it.

SERIAL NUMBER OF SHEDS.	MEASUREMENT OF EACH SHED.			Number of Emigrants to be accommodated in each shed.	REMARKS.
	Length.	Breadth.	Superficial area.		
Sleeping shed No. 1 . .					
Ditto No. 2 . . .					
Ditto No. 3 . . .					
Ditto No. 4 . . .					
TOTAL NUMBER ALLOWED IN DEPÔT					
Hospital shed No. 1 . . .					
Ditto No. 2 . . .					

N B.—Space in sleeping sheds is calculated at 14 superficial feet, and in hospital sheds at 28 superficial feet to each emigrant.
A fresh license will be required if the sheds are increased in number or size.
This license shall be in force for one year only from the date hereof.

DATED AT

Protector of Emigrants.

The 188 .

37. A resident depôt medical officer approved by the Medical Inspector shall be appointed by each Agent, and his name shall be registered in the Protector's office. He shall keep the hospital register in form No. 8, and shall place it before the Medical Inspector when the latter visits the depôt. The Agent may also, with the approval of the Protector, appoint a Depôt Surgeon.

Resident medical officer.

COLONIAL EMIGRATION FORM No. 8.

FORM OF DEPÔT HOSPITAL REGISTER.

Register of in-door patients among the labourers and dependents accommodated in the depôt of_____for the month of_____

Date of admission.	Hospital Register number.	Name.	Father's name.	Age.	Sex.	Number in depôt register.	Disease.	Date of discharge.	Date of removal to outside hospital.	Date of death.	REMARKS.

Depôt site.

38. The site of every depôt, and the disposition and construction of the sheds, shall, from a sanitary point of view, be subject to the approval of the Medical Inspector of Emigrants, who shall furnish the Protector of Emigrants, with a certificate of such approval.

Depôt grounds.

39. The depôt grounds shall be cleaned, levelled, and drained; and, if necessary, wells and tanks shall be properly fenced in and protected from surface drainage.

Nature of depôt buildings.

40. Every depôt shall consist of the following buildings:—

(*a*)—*Reception shed* set apart for the examination of freshly arrived emigrants before they are permitted to occupy the accommodation shed.

(*b*)—*Accommodation sheds* so constructed as to provide suitable accommodation for single women and married persons apart from that for single men: and to admit of the separation of emigrants who are about to embark from emigrants returned from the colony.

(*c*)—*Cooking sheds.*

(*d*)—*Latrines.*

(*e*)—*Hospital sheds*, comprising a shed for the treatment of ordinary cases, an observation shed for suspected cases, and a segregation shed for treatment of contagious diseases not otherwise provided for; each such shed having separate wards for males and females.

(*f*)—*Dispensary shed* with suitable accommodation for the resident depôt medical officer.

(*g*)—*Inspection shed* for the mustering of emigrants for any purpose and, whenever necessary, for their feeding.

Lighting and ventilation of depôt buildings.

41. Air and light shall be admitted freely into all sheds to be occupied by emigrants by means of a sufficient number of doors and windows fitted with moveable screens; by openings under the eaves; and, if necessary, by properly constructed ridge-ventilators in the roof.

Sleeping platforms.

42. The sleeping platforms for emigrants in the accommodation sheds shall be boarded, and when not removeable shall be sufficiently raised to admit of the space underneath being readily cleaned.

Capacity of accommodation sheds.

43. The number of emigrants to be located in each accommodation shed shall be calculated at the uniform rate of not less than 14 superficial feet of space to each person; and such number shall be specified in some conspicuous part of the shed for the information of visiting officers.

Construction of cooking sheds.

44. Cooking sheds shall have either brick or mud plastered walls and a tiled roof. A proper receptacle for rice-water and other kitchen refuse shall be provided.

Water tanks.

45. Iron tanks shall be provided, and a plentiful supply of the purest water obtainable shall be stored in them for drinking and cooking purposes. Each tank shall be fitted with a padlocked cover; and with two or more strong taps of simple construction: and in all cases where any doubt exists in the opinion of the Medical Inspector as to the uniform purity of the water-supply, every such tank shall be fitted also with a suitable and efficient filter.

Construction of latrines.

46. Separate latrines shall be provided for males and females; and shall be properly roofed, lighted, and ventilated. The position and plan of the latrine, and the system adopted for the removal of night-soil, shall be subject to the approval of the Medical Inspector.

Construction of hospital buildings.

47. The wards of the hospital buildings shall be dry, well raised, thoroughly ventilated, and well lighted. The dispensary with accommodation for the resident depôt medical officer shall be conveniently situated. The fittings of the several sheds shall be such as may be considered necessary by the Medical Inspector.

Fire-extinguisher.

48. Efficient means for suppressing fires shall be provided in every depôt and kept in working order ready to hand.

Section II.—Depôt Management.

Inspection of emigrants by Medical Inspector.

49. It shall be the duty of the Medical Inspector to supervise the depôts from a sanitary point of view, and, on the occasion of the visits prescribed in section 43, to inspect the emigrants in regard to their health, and to see that hospital and other medical arrangements are suitable and sufficient, that all necessary precautions, such as vaccination and other means, are taken against the occurrence and spread of communicable disease, and that the depôt arrangements for the feeding, clothing, and care generally of emigrants are sufficient to meet requirements. At the close of every month he shall forward to the Protector a report of his inspections in Form No. 9.

No.

COLONIAL EMIGRATION FORM No. 9.

FORM OF MEDICAL INSPECTOR'S INSPECTION REPORT.

Report of Medical Inspector on the sanitary arrangements in the Emigration Agent's depôts at _____ for the month of _____ 188 .

QUESTIONS.	ANSWERS. NAMES OF EMIGRATION AGENCIES.						REMARKS.
	1	2	3	4	5	6	
1.—Sleeping sheds.							
(a) Whether kept clean and in proper repair ?							
(b) Whether satisfactorily fitted, furnished, and ventilated ?							
2.—Cooking sheds.							
(a) Whether in proper repair and satisfactorily fitted and furnished ?							
(b) Whether any complaints were preferred as to the quality or quantity of food issued ?							
3.—Water supply.							
(a) Whether iron tanks are in proper order, and filled with a sufficiency of clean water for drinking and cooking purposes ?							
(b) Whether tanks are fitted with filtering apparatus; and if so, whether the filtering media has been renewed, and when ?							
(c) Whether the bathing arrangements are in working condition, and secure a supply of clean water in sufficient quantity for the number of emigrants accommodated in depôt ?							
4.—Latrines.							
(a) Whether condition of building and ablution arrangements are satisfactory ?							
(b) Whether cleanliness is secured and maintained ?							
5.—Hospital.							
(a) Whether hospital for ordinary disease is kept in thorough repair, and properly fitted and furnished to receive patients ?							
(b) Whether segregation shed is clean, and fitted and furnished for immediate use ?							
6.—Dispensary.							
Whether sufficiently provided with requirements ?							
7.—Depôt tanks.							
Whether properly cleaned and secured against accidents and the resort of emigrants for purposes of bathing and drawing water ?							
8.—Depôt compound and drains.							
Whether kept clean and in proper order ?							
9.—Emigrants' clothing.							
Whether the emigrants are sufficiently and cleanly clothed ?							
10.—Improvements.							
Whether any improvements can be made and have been suggested for promoting the healthiness of the depôt ?							

No.

FORWARDED to the Protector of Emigrants for information, with the remark that the Agents concerned have been requested to remedy existing defects.

DATED AT

The 188 . *Medical Inspector.*

Residence of Emigration Agent in depôt.

50. Every Agent shall reside or shall depute a responsible representative to reside within or in some place immediately adjoining his depôt premises, with a view to the exercise of immediate and efficient control over subordinates, and to the prevention of irregularities.

Depôt visitors' book.

51. A visitors' book shall be kept in each depôt in which the Protector and Medical Inspector shall enter the dates of their visits, and may make such suggestions or remarks as they deem advisable.

Depôt registers and return.

52. Agents shall cause registers for every depôt to be kept in Forms Nos. 10 and 11, and the entries therein to be punctually, legibly, and accurately made. An annual return of accommodation and a monthly return of sickness in depôt, shall likewise be prepared in Forms Nos. 12 and 13 respectively, and shall be forwarded by the Agent to the office of the Protector. A weekly hospital report in Form No. 14 shall also be furnished by the Agent to the Medical Inspector.

FORM NO. 10.

DEPÔT REGISTER.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21†	22	23	24	25	26	27
		EMIGRANTS.		DEPENDENTS.					RESIDENCE.				SUCCESSOR TO ESTATE IN INDIA.				PARTICULARS OF REGISTRATION. *			MEDICAL INSPECTOR'S REPORT.			IF NOT EMBARKED,* CAUSE AND DATE OF NON-EMBARKATION.			
Date of admission into depôt.	Depôt number.	Name.	Father's name.	Name.	Relationship to others accompanying.	Sex.	Age.	Caste.	District.	Thana.	Village or town and mahalla.	Distinguishing marks.	Name.	Father's name.	Relationship.	If a return emigrant, from what colony.	Date.	Number.	Place of recruitment and name of recruiter.	Fit.	Unfit	In abeyance.	Date.	Cause.	Date of embarkation and name of ship.	REMARKS.

* *i. e.*, release from engagement, desertion, death; transfer to another Agency.

† The entry in this column will be made by the Medical Inspector and signed by him and be deemed the certificate of fitness mentioned in Section 49, Sub-Section (3).

COLONIAL EMIGRATION FORM No. 11.

FORM OF REGISTER OF DECEASED EMIGRANT'S PROPERTY.

Particulars of the effects (other than worn clothing) of deceased Emigrants as recorded by the Emigration Agent for_ _ ___during the _____year 188 .

Date of death.	Serial number.	Name.	Sex.	Number in depôt register	Description of property left.		Date of delivery of property to Protector of Emigrants.	Number and date of official communication accompanying property.	Remarks.
					Money.	Miscellaneous articles.			

COLONIAL EMIGRATION FORM No. 12.

DEPÔT ACCOMMODATION RETURN.

Return of Emigrants accommodated in the depôt of the_____Agency during the year 188

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			CASUALTIES EN ROUTE										CASUALTIES IN DEPÔT.													
District of registration.	Number despatched from sub-depôt.	Infants born on the way.	Left behind on the way.	Released.	Deserted.	Died.	Arrived from recruiting districts.	Number in depôt at close of previous year.	Transferred from other depôts.	Re-admitted from outside hospital or asylum.	Born in depôt.	Total of columns 8-12.	Rejected as unfit.	Released.	Transferred to other depôts.	Sent to outside hospital or asylum.	Disposed of as orphans.	Deserted.	Died.	Despatched to colony.	Number in depôt at close of year.	Number of returned emigrants emigrating again.	Number of emigrants required during the year.	Number of returned emigrants.	Account of savings of returned emigrants.	REMARKS.

COLONIAL EMIGRATION FORM No. 13.

FORM OF DEPÔT SICKNESS REPORT.

Return of sickness among Emigrants accommodated in the depôt of the _____ *Agency during the month of* 188 .

1	2	3	4	5	6	7	8	9	10	11	12	13
Diseases.	Number remaining under treatment from last month.	Number admitted during the month.	UNDER TREATMENT DURING THE MONTH.			Discharged.	Sent to outside hospital or asylum.	DEATHS.			Under treatment at close of the month.	REMARKS.
			Men.	Women.	Children.			Men.	Women.	Children.		

	Persons.
Number remaining in depôt at the close of last month . . .	
Admitted during the month	
TOTAL .	

	Persons.
(a) Daily average strength	
(b) Daily average of sick	
(c) Percentage of sick to strength	
(d) Percentage of deaths to strength	

DATED AT

The 188 .

Resident Depôt Medical Officer.

N.B.—The following rule should be observed:—(a) To find the daily average strength of emigrants, divide the sum of the total number of persons present daily by the total number of days. (b) To find the daily average number of sick add together the number of sick in hospital for each day, and divide the total by the number of days. (c) To find the rate per cent. of daily average of sick to strength, take the daily average number of sick and multiply the number by 100, and divide the product by the daily average strength. (d) To find the rate per cent. of deaths to daily average strength, multiply the total number of deaths by 100, and divide the product by the daily average strength.

Instructions.—This monthly return is to be forwarded to the Medical Inspector, and a duplicate to the Protector of Emigrants within a fortnight of the month following that to which it relates.

Memo. No.

FORWARDED to the Protector of Emigrants for information.

DATED AT

The 188 .

Emigration Agent for

COLONIAL EMIGRATION FORM No. 14.

FORM OF WEEKLY HOSPITAL REPORT.

Return of diseases for which Emigrants were treated in the hospital of the ——— depôt for the week ended ——— 188 .

DISEASES.	ON THE SICK LIST.			REMOVED FROM THE SICK LIST.				Remaining under treatment at the close of the week.	REMARKS.
	Remaining from last week.	Admitted during the week.	Total number.	Discharged	Deserted.	Died.	Total deduction.		
Cholera . . .									The following diseases were found amongst the emigrants on arrival at depôt —
Dysentery . .									Fever.
Diarrhœa . .									Diarrhœa.
Fever . . .									Cholera.
Measles . . .									Measles.
Small-pox . .									Small-pox.
Chest affections .									Syphilis.
Venereal affections .									Ophthalmia.
Other diseases .									Anæmia.
									Dysentery.
									Hydrocele.
									Jaundice.
									Other diseases.

PARTICULARS OF FATAL CASES.

NAME OF PATIENT.	Caste.	Sex.	Age.	District.	Admitted to depôt.	Admitted to hospital.	Disease.	Date of death.	REMARKS.

Daily average of depôt population
Daily average of sick

Percentage of sick to population
Percentage of deaths to population

Depôt Surgeon.

Native Doctor.

Memo. No. .

FORWARDED to the Medical Inspector for information.

DATED AT

The of 188 .

Emigration Agent for

53. When documents and money or other property of deceased emigrants are sent by the Emigration Agent to the Protector's office, they shall invariably be forwarded with an official communication, furnishing full and accurate particulars regarding them.

Official communication with documents and property sent to Protector.

54. The ventilation of the depôt buildings and the cleanliness of the emigrants accommodated therein shall receive special attention from the Agent. The depôt sheds, latrines, drains, &c., shall be kept at all times in good order. Mud-plastered or brick walls shall be whitewashed every month.

Good condition of depôt.

55. Emigrants, on entering the depôt premises, shall be taken directly with all their property and clothing to the reception shed set apart for the admission of emigrants; and shall there at once be inspected by the Resident Depôt Medical Officer, while their names and other particulars are entered in the depôt register, and they shall be inspected by the Emigration Agent as soon thereafter as practicable. The sick, suffering from ordinary complaints, shall be sent to the depôt hospital for treatment; but those found to have small-pox, measles, cholera, or other dangerous communicable disease shall *immediately* be removed to an outside hospital. The healthy, excepting those suspected of infection, who are to be dealt with as prescribed in rule 71, shall be permitted to proceed to the accommodation shed, after they have bathed and put on clean clothing, and after their bundles or boxes have been carefully examined, and soiled and objectionable articles removed. All soiled articles of clothing, new or old, shall be thoroughly washed and cleaned before they are allowed to be used or removed to the accommodation shed, but cast-off ragged clothes, as well as such as are believed to be infected, shall be burnt in the presence of the Resident Depôt Medical Officer.

Procedure on arrival of emigrants.

56. No persons, other than depôt servants, shall be permitted to reside within the depôt premises. Recruiters and other persons coming to the depôt in charge of emigrants shall not be deemed to be depôt servants for the purposes of this rule.

Non-residence in depôt of recruiters and others not servants.

57. Every Emigration Agent shall report to the Protector in Form No. 15 the admission of emigrants into his depôt during any day by the forenoon of the next day, and shall at the same time bring to notice the misconduct of any recruiter or other person in charge, whom he may have found to have infringed the law or rules.

Report of arrival of emigrants.

COLONIAL EMIGRATION FORM No. 15.

FORM OF DEPÔT ARRIVAL REPORT.

Return of Emigrants admitted into the depôt of the _____ *Agency on the* _____ *188* .

Serial number of batches.	Names of Emigrants and dependents.	Sex.	Age.	When, where, and by whom recruited.	By whom accompanied to depôt.	Number of days on journey.	By whom received in depôt.	State of health on arrival.	Whether medically examined previous to registration.	ABSENTEES OF THE BATCHES UNDER REPORT.			REMARKS.
										Name.	Registration number.	Cause of non-arrival.	

Abstract of Batches under report.

	Adults of 16 years and upwards.		Children of 2 years and under 16 years.		Infants under 2 years.		Remarks.
	Men.	Women.	Boys.	Girls.	Male.	Female.	
Originally registered .							
Born on the journey . .							
Total number .							
Left behind temporarily .							
Released: Rejected as unfit							
Released: Unwilling .							
Released: Claimed by relatives.							
Deserted . . .							
Died							
Total deduction .							
Arrived at the depôt .							

Memo. No.

FORWARDED to the Protector of Emigrants for information.

DATED AT

The 188 . *Emigration Agent for*

N.B.—If the absentees of any previously reported original batches arrive on any subsequent date, their admission should be reported in this form, but separately from returns of original batches arrived on the same date, with the following observation in the "remarks" column :—Absentees of the original batch, serial No. , reported under memorandum No. of 188 .

Distribution of emigrants in accommodation sheds.

58. The emigrants shall be distributed in each accommodation shed according to the number it is licensed to hold, and shall, as far as possible, be prevented from overcrowding.

Supply of clothing.

59. The clothes supplied to emigrants, both on admission into the depôt and for the voyage, shall be regulated according to the scales laid down in schedule G of the rules, and shall be of the description and quality approved by the Medical Inspector, samples being retained in the Protector's office.

Bathing of emigrants.

60. Emigrants in health shall be encouraged to bathe and to wash their clothes frequently; and a liberal supply of soap shall be allowed for the purpose.

Depôt tanks.

61. The water in depôt tanks may be used for drinking or cooking; and may be drawn for bathing and washing clothes, so long as the Medical Inspector does not consider its use for such purposes objectionable.

Issue and examination of rations.

62. The rations issued daily for each emigrant or dependent in depôt shall be regulated according to the scale laid down in schedule G. The cooked food and drinking water shall invariably, before being served out, be examined by the Resident Depôt Medical Officer, who shall satisfy himself that the food is of good quality, sufficient in quantity, and well cooked; and that the water is pure and wholesome. Food suitable for infants and invalids, such as milk, soup, and sago, &c., shall be freshly prepared, and punctually supplied at proper intervals commencing in the early morning.

Cleaning of cooking utensils.

63. After meals, the Resident Depôt Medical Officer shall see that the cooking sheds are swept out, that all cooking utensils are thoroughly cleaned, that no stale food is secreted either by the cooks or emigrants, and that any stale food is deposited along with other refuse matter in the receptacle specially provided.

Employment of emigrants in depôt.

64. Emigrants in depôt shall be kept as much as possible in the open air; and may be employed on light work, such as keeping the accommodation sheds clean, and the depôt garden and grounds in good order. Games or other amusements should be encouraged.

Precautions against fire in sleeping sheds.

65. No cooking, feeding, or smoking shall be permitted in the sleeping sheds; and all lanterns used in them shall be padlocked.

Vaccination of emigrants.

66. Every unprotected emigrant admitted into the depôt shall, so soon as possible thereafter, be vaccinated.

Treatment of sick emigrants.

67. Sick emigrants, not suffering from dangerous communicable disease and otherwise provided for, shall not be sent to any hospital other than the depôt hospital; nor shall they, whether under treatment in hospital or not, be rejected and sent away by the depôt officers without inspection by, and written consent of, the Medical Inspector.

Procedure on occurrence of infectious or contagious disease.

68. In the event of cholera, small-pox, or other dangerous communicable disease appearing in the depôt, every emigrant or dependent attacked shall *immediately* be sent to an outside hospital for treatment; and the relatives of the affected persons, if any, not accompanying the patients shall at the same time be placed in the segregation shed situated in an isolated part of the depôt compound; and shall not be removed thence without the written permission of the Depôt Surgeon or Medical Inspector. A report of each case shall be submitted to the Medical Inspector before noon on the day following its occurrence, and once in each month the Protector shall be furnished with a descriptive statement in Form No. 16 of every emigrant sent to the outside hospital, together with the reason for such removal. In the event of any emigrant sent to the outside hospital dying, or being permitted to return to the depôt, the death or re-admission of such emigrant shall be similarly reported to the Protector in Form No. 17. If any severe outbreak of cholera occurs in depôt, the Medical Inspector shall without delay forward a report thereon to the Protector for submission to Government.

COLONIAL EMIGRATION FORM No. 16.

FORM OF REPORT OF REMOVAL OF SICK EMIGRANTS.

Return of particulars of Emigrants sent to_____hospital from the depôt of the Agency for the month of_____188 .

Serial number of patient.	Name of patient.	Sex.	Number in depôt register.	Whether accompanied by relatives.	In whose charge forwarded.	For what disease.	Date of attack.	Whether case reported to Medical Inspector.	REMARKS.

Resident Depôt Medical Officer.

Memo. No.

FORWARDED to the Protector of Emigrants for information.

DATED AT

Emigration Agent for

The *188* .

COLONIAL EMIGRATION FORM No. 17.

FORM OF REPORT OF EMIGRANTS IN OUTSIDE HOSPITAL.

Return respecting Emigrants placed under treatment in Hospital.

Name of emigrant.	Sex.	Number in depôt register.	Date of removal to hospital.	For what disease.	Date of return to depôt.	Date of desertion from hospital.	Date of death	REMARKS.

N. B.—This report should be submitted to the Protector's office on the day following the re-admission into depôt, or the intimation of death in or desertion from outside hospital, of any emigrant.

Memo. No.

FORWARDED to the Protector of Emigrants for information.

DATED AT

Emigration Agent for

The *188* .

Destruction of infected articles.

69. Clothing, blankets, and mats which have been in contact with persons suffering from dangerous communicable disease, hospital dressings, foul rags, and all combustible filth, shall be destroyed by burning in some safe and suitable place, under the supervision of the Resident Depôt Medical Officer.

Disinfection of segregation shed.

70. The segregation shed, immediately it ceases to be occupied, shall be carefully cleared out and disinfected by fumigation or other efficient means.

Disposal of deceased emigrants' effects.

71. On the death of an emigrant before embarkation, the Agent shall make a correct inventory of the property of such emigrant in a register to be kept in Form No. 11, and shall forward such property, with the exception of foul clothing which shall be burnt, together with a descriptive list of the same, to the office of the Protector for disposal. Claims made by relatives in depôt, if any, shall also be communicated to the Protector, who shall, after making enquiry as to heirs, dispose of the estate as circumstances may render necessary.

Disposal of rejected emigrants.

72. Emigrants who in any of the cases mentioned in section 50 fail to embark shall be returned, through the Protector's office, to the districts of registration at the expense of the Agency, unless they wish to make their own arrangements for their return, in which case they shall previously to their discharge be sent to the Protector's office, and there paid such sum as will enable them to return to the place at which they were registered.

Medical examination of rejected emigrants.

73. All rejected emigrants shall be examined by the Medical Inspector on the day on which they are to be returned to their districts: and only those that are certified by him to be able to travel shall be forwarded to the Protector's office for disposal. The rest shall be supported in the depôt and be there treated until the Medical Inspector certifies to their being in a fit state of health to undertake the journey.

Report of casualties in depôt.

74. The removal of any emigrant from the depôt rolls, for any cause other than embarkation, or any death or other casualty of whatever nature occurring on any day, shall be reported in Form No. 18 to the Protector on the following day: and any death, from whatever cause, shall be reported to the Medical Inspector before noon on the following day.

COLONIAL EMIGRATION FORM No. 18.

FORM OF REPORT OF CASUALTIES IN DEPÔT.

Return of Emigrants removed from the attendance roll of the _____ *Emigration Depôt on the* _____ *188* .

Names of emigrants and dependents.	Father's name.	Caste.	Age.	Sex.	Particulars of Registration.				Particulars of Depôt.		Particulars of Casualties				Particulars of Rejection.			Particulars of Release			Remarks.
											Desertion.		Death.								
					Date of registration.	District where registered.	Registration number.	Name of recruiter.	Date of admission into depôt.	Depôt number.	Date.	Cause, if ascertainable.	Date.	Cause.	Date.	Cause.	Whether by Protector of Emigrants, or by Medical Inspector, or by Emigration Agent.	Date.	Cause to be specified as to whether— 1.—On account of rejection of relatives, or 2.—Irregular recruitment, or 3.—Unwillingness to emigrate, or 4.— Ditto of relatives to emigrate, or 5 Claims of relatives, or 6.—Non-requirement by agency, or 7.—Any other cause. NOTE.—Any of the first six causes may be specified by entering the indicating number against the emigrant's name, but "any other cause" should be fully stated.	Whether released with consent of Protector of Emigrants.	

Memo. No.

FORWARDED to the Protector of Emigrants for information.

DATED AT

The 188 .

Emigration Agent for

N.B.—This return should invariably be forwarded to the Protector's office on the date following that on which any reduction of the number of emigrants in the depôt occurs from any cause whatever except embarkation.

Avoidance of long detention of emigrants.

75. Every effort shall be made to despatch emigrants to the colonies for which they are engaged within a month from the date of their admission into depôt, or so soon thereafter as possible; and the Agent shall forward an annual return in Form No. 19 on or before the 1st of May or 1st February as may be settled with reference to the date of the Protector's report showing the cause of any unusually long detention.

COLONIAL EMIGRATION FORM No. 19.

FORM OF REPORT OF DELAYED DESPATCHES OF EMIGRANTS.

Return showing cause of lengthy detention of Emigrants in depôt of the ..... Agency during the year 188 .

NUMBER DETAINED.	HOW DISPOSED OF.					CAUSE OF DETENTION.	REMARKS.
	Number despatched to colony.	Number released.					
		Under Section 50(1)a.	Under Section 50(1)b.	Under Section 50(1)c.	Under Section 65.		
Over one month .							
„ two months .							
„ three „ .							

Non-embarkation of emigrants under enquiry.

76. No emigrant, regarding whose emigration any question has been raised, shall be embarked by the Agent until the Protector sanctions in writing the embarkation of such emigrant.

Proportion of women.

77. Of the total number of emigrants to be embarked on board each ship, except in case of a ship bound for Mauritius, the proportion of females over ten years of age to males over ten years of age shall not be less than 40 to 100 males. In the case of ships bound for Mauritius, the proportion shall not be less than 33 to 100. Female passengers who emigrate to the colonies on their own account may be included in calculating the prescribed percentage of women to be shipped.

Non-completion of prescribed proportion of women.

78. Should any Agent find it impossible to embark the prescribed proportion of women in any shipment, he shall submit an early application for the sanction of Government to embark less than the required proportion. Such application shall state the probable deficiency, and the manner in which the Agent intends subsequently to make good the number.

Excess shipment of women.

79. If in any ship women are embarked in excess of the prescribed number, the Agent may count such excess number towards the proportion required for any subsequent ship of the same season; but an excess at the close of any season shall not be allowed to count in respect of shipments of the following season.

Inspection of clothing for voyage.

80. Previously to the embarkation of emigrants, the quality of the clothing and blankets intended for their use on the voyage shall be examined by the Surgeon mentioned in Section 60 of the Act (hereinafter referred to as the Surgeon Superintendent), and the former shall be worn by the emigrants in his presence. If satisfied that clothing and blankets are sufficient and suitable in accordance with requirements, the Surgeon Superintendent shall give to the Agent for the information of the Protector a certificate to that effect in Form No. 20.

COLONIAL EMIGRATION FORM No. 20.

FORM OF SURGEON SUPERINTENDENT'S CERTIFICATE OF CLOTHING FOR THE VOYAGE.

CERTIFIED that the clothing provided for the emigrants to be embarked in the ship was worn in my presence, and proved to be suitable and sufficient. The quality of the clothing, and of the blankets, was examined by me; and found to be good, and of a texture adapted to the requirements of the voyage.

DATED AT

The of 188 .

Surgeon Superintendent.

Nominal roll (list) of embarked emigrants (Section 66 of Act)

81. A nominal roll (list), in quadruplicate, of all emigrants who in Madras have embarked and elsewhere are about to embark shall be prepared in Form No. 21, and special care shall be taken that the entries therein are correctly and legibly written. Should any alteration of names be necessary, subsequent to the preparation of the nominal roll (list), the original entries shall be scored through with a pen; and the fresh entries shall be substituted at the end of the roll under numbers corresponding to those originally entered. A reference shall be made in the "remarks" column against the numbers struck out to the page of the nominal roll on which the substituted numbers may be found.

COLONIAL EMIGRATION FORM No. 21.

FORM OF NOMINAL ROLL (LIST) OF EMBARKED EMIGRANTS.

Descriptive particulars of Emigrants embarked in the_____ship_____for_____on the_____day_____of_____188 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Serial number.	PARTICULARS OF REGISTRATION.			Name.	Father's name.	Age.	Sex.	Caste.	RESIDENCE.			If died o voyage, d n of deatate h.	REMARKS.
	Place.	Date.	Number in Register.						District.	Thana.	Village, town and mahalla.		

NOTE.—Columns Nos. 1 to 12 are to be filled up by the Emigration Agent at the port of embarkation, and columns Nos 13 and 14 by the Colonial Immigration Officer before the form is returned to India.

82. Emigrants, before leaving the depôt for embarkation, shall be carefully identified with the entries in the nominal roll (list), and examined as to their fitness to undertake the voyage by the Surgeon Superintendent, who shall furnish to the Agent a certificate in form No. 22 of the results of his examination. Such statement shall be made over to the Medical Inspector, when finally examining the emigrants at the embarkation wharf; and shall be given by him, after the examination is concluded, to the Protector of Emigrants, with an endorsement thereon of his opinion as to the fitness of the emigrants to embark.

Examination of emigrants against embarkation.

COLONIAL EMIGRATION FORM No. 22.

FORM OF CERTIFICATE OF FINAL MEDICAL EXAMINATION OF EMIGRANTS.

Statement of results of Medical Examination of Emigrants to be embarked in ship.

ON this the day of 188 I identified in depôt the emigrants intended to be embarked for ; and found them to answer to their descriptive particulars in the embarkation nominal roll (list). I examined each individual emigrant in respect of his or her fitness in point of health to undertake the voyage; and I am satisfied that they are, with the exceptions noted below, fully capable of making the sea voyage safely, and without endangering the health of others.

Exceptions taken.

Number in nominal roll (list).	Remarks by Surgeon Superintendent.	Passed or rejected by Medical Inspector.	Name of substitute.

Surgeon Superintendent.

MEDICAL INSPECTOR'S ENDORSEMENT.

THE emigrants referred to in the above statement were examined by me at the embarkation wharf, and I am of opinion that they are fit to proceed, excepting those bearing the numbers noted below who have been exchanged for other emigrants brought from the depôt. As regards the exceptions taken by the Surgeon Superintendent, I have carefully examined the persons to whom they refer and consider them "fit" or "unfit" as entered against the numbers. Those unfit have been exchanged for others: and I am of opinion that every emigrant who has been substituted and entered in the nominal roll (list) accordingly can safely be allowed to proceed to the colony.

Number in nominal roll (list.)	Remarks by Medical Inspector.	Substitute.

Medical Inspector of Emigrants.

DATED

The of 188 .

83. Emigrants shall not leave the depôt for embarkation before they have had a cooked meal, except with the special sanction of the Protector, which shall only be given under very exceptional circumstances.

Cooked meal prior to embarkation.

84. Before the arrival of the emigrants, a supply of good drinking water shall be provided at the wharf for their use while undergoing final identification and medical examination.

Supply of water at embarkation wharf.

CHAPTER IV.

TRANSPORT ARRANGEMENTS.

SECTION I.—*General Rules.*

Joint responsibility of Protector and Medical Inspector.

85. The Medical Inspector of Emigrants shall be jointly responsible with the Protector of Emigrants for the suitability of the general fittings and hospital arrangements of emigrant ships; for the quality and sufficiency of the provisions and medical stores shipped for the voyage; and for the fitness for duty, in point of health, of the ship's officers and crew. He shall also be present with the Protector at the surveys of emigrant ships, and at the embarkation of emigrants; and he shall see that everything is done to secure the comfort of the emigrant passengers, and to render the occurrence of disease among them improbable.

Appointment of diplomaed Surgeon.

86. Unless the Surgeon Superintendent shall have been nominated by the Crown Agents, or by the Colonial Government, the Emigration Agent shall appoint a Medical Officer, in all respects fully qualified, to be Surgeon Superintendent. Every such appointment shall be made subject to the approval of the Protector and Medical Inspector, which shall not be given unless the officer appointed (*a*) holds a medical diploma of some recognised college or (*b*) has previously to the publication of these rules sailed in medical charge of Emigrants to the Colonies under Act VII of 1871.

Registration of Surgeon's qualifications.

87. Every Medical Officer, on receiving from the Agent his appointment as Surgeon Superintendent, shall call at the Protector's office for the purpose of having his papers examined; and, if his nomination be approved, registered for future reference.

Attendance of Surgeon for embarkation duties.

88. Every Surgeon Superintendent appointed to an emigrant vessel shall be present throughout her preparation for the voyage. If residing on shore, he shall send all his heavy baggage on board not later than the evening of the day preceding that fixed for embarkation with a view to being free on the day of embarkation to attend at the depôt and wharf for the uninterrupted discharge of the several duties devolving on him in connection with the embarkation of emigrants. On the day of embarkation he shall attend at the wharf at least one hour before the time fixed for the embarkation.

Appointment of compounders.

89. A properly qualified compounder, or a properly qualified native doctor engaging to perform the duties of a compounder, shall, subject to the approval of the Protector and Medical Inspector of Emigrants be appointed by the Agent to every vessel chartered for the conveyance of emigrants: and shall call at the Protector's Office for registration of his name and necessary particulars. Should the number of emigrants to be carried exceed 500, or should other exceptional circumstances render it absolutely necessary in the opinion of the Medical Inspector to appoint a second compounder, such compounder shall be appointed accordingly. Every compounder shall be qualified to act as interpreter. For the purposes of this rule two children under ten years of age shall be reckoned as one emigrant.

Attendance of compounders for embarkation duties.

90. Every compounder appointed to an emigrant vessel shall take his effects on board on the evening of the day previous to that fixed for embarkation; shall attend at the depôt and wharf throughout the day of embarkation, and shall render to the Emigration Agent and Surgeon Superintendent such assistance as they may need in arranging for the embarkation.

Appointment of store-keeper.

91. A store-keeper, who shall be fully qualified to keep a correct account in English of the issue of stores, shall be appointed by the Master, with the approval of the Protector of Emigrants, and shall be placed on the ship's articles. Such store-keeper may be the third officer of the ship.

Appointment of attendants.

92. The Agent shall appoint to every vessel chartered for the conveyance of emigrants the staff of attendants prescribed in scale No. 5 of schedule G. Such attendants shall, whenever practicable, be selected from among those accustomed to a sea life, and previously trained, either in depôt or elsewhere, to the kind of work to be performed on board.

Appointment of emigrants as attendants.

93. Emigrants, who volunteer for the work, may be appointed by the Emigration Agent as cooks, nurses, and topazes. One of the nurses, best fitted for the work of supervising and directing the other nurses, shall be appointed head nurse.

Agreements of native attendants.

94. Separate agreements in duplicate shall be entered into with the compounders, nurses, and other attendants; and shall, in the cases of natives of India, provide for a free return passage to that country, and, in those of West Indians or Africans, for a free passage to their homes.

Disposal of duplicate agreements.

95. The duplicate copy of such agreements executed as above shall, after the departure of the vessel, be forwarded by the Emigration Agent to the office of the Protector for submission to Government.

Control of attendants.

96. The attendants on emigrants shall during the voyage be under the immediate control of the Surgeon Superintendent, who shall be at liberty to disrate or dismiss any of them for misconduct or neglect of duty, and to appoint others in their stead, or add to their number in case of emergency or necessity.

97. The services of the compounder and store-keeper shall be entirely at the disposal of the Surgeon Superintendent. It shall be their duty to assist that officer in maintaining discipline among the emigrants; to see that all instructions are fully carried out; to report to him any irregularities and cases of sudden sickness; to help in issuing rations and water, and in distributing the meals; and to supervise generally, under the orders of the Surgeon Superintendent, all matters affecting the welfare of the emigrant passengers.

Services of compounder and store-keeper.

98. No pigs, dogs or ferocious or dangerous animals shall be allowed on board, nor shall any of the articles specified in schedule E be carried as cargo on board an emigrant vessel.

Prohibition of objectionable cargo and animals.

Section II.—Emigrant vessels.

99. When a vessel is to be chartered in India for the conveyance of emigrants, the Agent concerned shall avoid engaging (*a*) any vessel that is not classed as provided in schedule A appended to the rules; and (*b*), if practicable, any vessel that has carried a salt cargo on her previous voyage.

Chartering of vessels.

100. With a view to facilitate visits of emigration officers to an emigrant vessel, lying off Calcutta, for the purposes of survey and inspection, the master of such vessel shall, as early as possible, arrange with the Port authorities to have her moored in an inshore berth, if such a berth is available.

Inshore mooring of emigrant vessel.

101. As soon as a vessel is chartered, the Emigration Agent shall forward to the Protector a certified copy of the charter-party, with a request for her survey, and shall direct the master to apply to the local Government, through the office of the Protector, for the requisite license to carry emigrants.

Application for license.

102. The master shall personally submit his application for a license in form No. 23: and shall therein furnish information as to—

Information from Master with application.

(*a*) The number of emigrants which he believes his vessel to be capable of carrying under Sections 57 and 58 of the Act:
(*b*) The ship's classification:
(*c*) The ship's tonnage:
(*d*) Whether the ship is fitted with any apparatus for securing artificial ventilation; and of what description:
(*e*) Whether the ship's receptacles for drinking water are separately constructed tanks, or mere compartments of the hull; and what was last stored in them:
(*f*) The cargo last carried; and
(*g*) Whether cholera, small-pox, measles, scarlet fever, yellow fever or other dangerous communicable disease has occurred on board during either of the ship's last two voyages.

COLONIAL EMIGRATION FORM No. 23.

FORM OF MASTER'S APPLICATION FOR LICENSE.

FROM

THE MASTER OF THE SHIP
LYING OFF

To

THE PROTECTOR OF EMIGRANTS,

Dated the of 188 .

SIR,

THE ship named under my command, and owned by of having been chartered by subject to the approval of the local Government, for the conveyance of Indian emigrants hence to the colony of , I have the honour to apply for a license to convey to the said colony, under the provisions of the Indian Emigration Act, 1883, emigrants, which number, I believe, the vessel can, under Sections 57 and 58 of the Act, carry, and to request the favour of your submitting my application to Government.

2. I furnish the following information regarding the ship as required by Rule 102 of the Colonial Emigration Rules:—

(*b*) Classification.
(*c*) Tonnage.
(*d*) Artificial ventilation.
(*e*) Provision for drinking water and description of tank.
(*f*) Cargo last carried.
(*g*) Occurrence of infectious diseases.

I have the honor to be,

SIR,

Your most obedient servant,

Master.

Procedure on information of previous occurrence of dangerous communicable disease.

103. If dangerous communicable disease is reported to have recently occurred, the Protector, in consultation with the Medical Inspector, shall determine whether the vessel can safely be employed in carrying emigrants: and shall inform the master of his decision.

Survey vessel.

104. If there be no objection on sanitary grounds to the employment of the vessel, the Protector shall cause her to be surveyed by the Marine and Engineer Surveyor in respect of her classification and tonnage, seaworthiness, the nature of her accommodation for emigrants, the number of emigrants which she is legally capable of accommodating, the nature and sufficiency of her ventilators, the number, description, and condition of the permanently fixed tanks, or receptacles for water, the adequacy and suitability of the tackle, apparel, and furniture requisite for her intended voyage, the strength of officers and crew which she should employ, the suitability and condition of all steam and other machinery, and generally the other points specified in the schedules appended to these rules.

Preliminary and final survey reports.

105. The Marine Surveyor shall forward to the Protector, *first*, a report in form No. 24, of the results of his preliminary survey as to the vessel's eligibility for employment, and, *second*, when every requirement under the Act and Rules has been met to his satisfaction, a final report with a certificate in form No. 25.

COLONIAL EMIGRATION FORM No. 24.

FORM OF CERTIFICATE OF PRELIMINARY SURVEY OF EMIGRANT VESSEL.

1. Certified that I have carefully surveyed the $\frac{\text{sailing}}{\text{steam}}$ ship of tons classed lying off and commanded by who holds a certificate of competency, and that I consider her in every respect thoroughly seaworthy and eligible for the conveyance of Indian emigrants to

2.—Certified also that I have personally ascertained all the information furnished under the first two heads below to be in accord with facts; that the ventilation and provision for drinking water as already available and ordered to be supplied will meet requirements: and that the master has been informed of the requirements of the rules as to certificated officers and crew noted below for compliance before issue of my final survey report on his ship:—

(1) Passenger accommodation . { Situation. Extent in superficial feet. Number the vessel can legally carry under Sections 57 and 58 of the Act.

(2) Drinking water receptacles such as main tanks and compartments, exclusive of small tanks that are not fixtures. { Number. Situation. Aggregate capacity.

(3) Ventilation { Of between decks . { Existing already. Additional required. Of hold . . . { Existing already. Additional required.

(4) Officers and crew . { Officers besides the storekeeper . . . { Number. Certificates. Crew . . . { Number. Description.

Marine Surveyor.

No.

FORWARDED to the Protector of Emigrants for information.

DATED AT

The of 188 .

Marine Surveyor.

COLONIAL EMIGRATION FORM No. 25.

FORM OF CERTIFICATE OF FINAL SURVEY OF EMIGRANT VESSELS.

(a).—*Vessel.*

Name of vessel.	Whether steamer or sailing vessel.	If Steamer—		Classification.	Tonnage.		Mean draft of water.	Where and when built.	When surveyed, and date of survey.	Where and when last in dry docks.
		Whether single or twin screw, paddle wheel, or hydraulic propeller.	Registered horse-power.		Gross.	Register.				

(b).—*Hull.*

Whether iron, steel, wood or composite.	Of wood.					Of iron.			Long Voyage.		Whether any and what indications of working or straining on former voyage.	Repairs.		
		Sheathing.		Listings.		Is bottom scraped.	Water-tight compartment.		Whether any made, and when.	Between what ports.		What state.	What ordered.	Date of completion.
	Of what wood.	When last sheathed with copper or other material.	Present state.	Number cut, if any.	Where cut.		Number and position.	Number of doors and how fastened.						

(c).—*Decks.*

Whether properly laid, caulked and payed throughout.	Upper Deck.			Passenger Between Decks.					
	Thickness.	If of iron, whether properly covered with a water tight wooden deck.	Whether ordinary hatches can be put on and secured without disturbing booby hatches or gratings.	Thickness.	Height.	Superficies.	What number of emigrants can be legally accommodated.	If of iron, whether properly covered with a water-tight wooden deck, as per requirements.	Whether hatches are solid, secured, and covered as per requirements.

(*d*).—*Machinery.*

STEAM VESSELS.								DISTILLING AND STEAM COOKING APPARATUS.									
	BOILERS.				SAFETY VALVES.			CONDENSER.								COOKING APPARATUS.	
												Engineer or Driver.					
DESCRIPTION OF ENGINES.	Number.	Description.	Age.	Date when the inside was last examined by Surveyor.	Number on each boiler.	If covered in and beyond control of Engineer when steam is up, state whether dead weight, levers or springs; and if a patent, whose.	Pressure per square inch in lbs.	Description.	Whether taken to pieces for examination.	State.	How many gallons of pure cold water yielded in 24 hours.	Name of person.	Whether competent to manage and repair machinery.	If Engineer, number of his certificate.	Whether condensed water from cooking boilers passes through filter into storing tank.	State of boilers.	Whether fitted with safety valve.

(*e*).—*Ground tackle.*

ANCHORS.							CABLES.						
Description of anchors.	WEIGHT.			IF TESTED.			Description of chain and other cables and hawsers.	Materials.	Size.	Length.	Where clenched.	IF TESTED.	
	Cwt.	Qrs.	lbs.	When.	Where.	If certificate produced.						When.	Where.	If certificate produced.
Bower 1, 2, 3							For Bower anchors 1, 2, 3						
Kedge and stream 1, 2, 3							Kedge and stream 1, 2, 3						
							Other cables and hawsers 1, 2, 3						

(*f*).—*Rig.*

MASTS AND SPARS.			RIGGING, STANDING AND RUNNING.				SAILS.				
State of.	Repairs or alterations required.	Date of their completion.	Whether of metal, hemp or coir.	If good and complete.	Renewals or alterations required.	Date of their completion.	List of.	State when examined.	Repairs required.	Date of their completion.	New sails required.

(g).—*Boats.*

Description.	Number.	Cubical contents in feet.	Of what material.	State of repair.	Where carried.	Whether provided with every requirement under schedule A	Repairs required.
Life boats							
Long „							
Other „							

(h).—*Equipment.*

Fire extinguishing appliances.			Pumps and Hoses.			Description of lights	Dioptric or common.	Where carried.	Length of screens and how fitted or secured.	Whether fog, danger, or distress signals provided as per requirements of schedule A.	Whether new Commercial Code of Signal Flags provided
Engines and Hoses.		Buckets.									
Nature and description.	If working condition tested and length of hose found practically sufficient.	Number and whether kept conveniently at hand.	Description.	Number.	If working condition tested and length of hoses found practically sufficient.						
						Ports					
						Starboard . . .					
						Masthead . . .					
						Anchor . . .					

(h).—*Equipment*—continued.

Axes.		Awnings (Deck).			Barometers		Chronometers.			Compasses.					Lightning Conductor		Leads and Lines.				Life Buoys			Hospitals.			Books and Charts.
Ships.	Boats.	Poop.	Quarter.	Main.	Number.	Description.	Number.	Maker's name.	When rated.	Description.	Number.	Date of last adjustment.	Date when ship was last swung for verification.	In iron ships, state ascertained deviation.	Number.	Where fixed.	Number.	Patent deep sea.	Deep sea.	Hand.	Number.	State of—	Whether provided with signals.	Number.	Area in superficial feet.	Where placed.	Whether provided according to requirements.

(i).—*Ventilation.*

Compartment.	Description.		Size of Effective Apertures.				Position.	State which will be available in all weathers.	Whether plugs, sky-lights, and tarpaulins have been provided according to requirements.
	Artificial.	Natural.	Feet.	Inches.	Total. Feet.	Total. Inches			
Between Deck.		Hatches—							
		No. 1 . . .							
		„ 2 . . .							
		„ 3 . . .							
		„ 4 . . .							
		Air shafts—							
		No. 1 . . .							
		„ 2 . . .							
		„ 3 . . .							
		„ 4 . . .							
		Cowls—							
		No. 1 . . .							
		„ 2 . . .							
		„ 3 . . .							
		„ 4 . . .							
		„ 5 . . .							
		„ 6 . . .							
		Side scuttles . .							
		Grand Total .							
Hold.		Hollow masts—							
		No. 1 . . .							
		„ 2 . . .							
		„ 3 . . .							
		„ 4 . . .							
		Cowls—							
		No 1 . . .							
		„ 2 . . .							
		„ 3 . . .							
		„ 4 . . .							
		„ 5 . . .							
		„ 6 . . .							
		Grand Total .							

(j).—*Master, Officers, and Crew.*

Description.	Certificated Officers. Names. Christian.	Surname	Certificates. Number.	Grade.	Whether of competency or service.	Number of master, officers, and crew.
Master						
First Mate						
Second Mate . . .						
Third Mate . . .						
First Engineer . . .						
Second Engineer . .						
Third Engineer . . .						
Store-keeper . . .						
European crew . . .						
Native crew . . .						
					Total number of all hands	

I, the undersigned Marine Surveyor, by direction of the Protector of Emigrants, having personally made, during visits to the abovenamed ship, a careful survey and examination of her hull, machinery, and each of her equipments, fittings and appurtenances declare as follows:—

(1) That the hull of the said ship; the water-tight tunnel enclosing the propeller shafts; the water-tight doors and stuffing boxes connected with the said tunnel and shaft, the boilers and machinery; the safety valves; all other fittings and appurtenances; and the fire extinguishing appliances on board are sufficient for the service intended, and in good condition.

(2) That the weight that has been placed on the safety valves does not exceed the pressure per square inch in lbs. stated in the above column *d* , being the maximum pressure allowable.

(3) That the boats, life buoys, lights, compasses, means of making signals of distress, and other equipments on board are sufficient, in good condition, and as required by Act XXI of 1883 and the rules thereunder, and that there is on board a proper, sufficient, and safe magazine for keeping the signals of distress.

(4) That I saw all the boats of the ship lowered into the water, satisfied myself that proper and sufficient means are provided for lowering them safely and expeditiously; carefully examined all the air cases in the life-boats, and ascertained the life-boats to be properly provided with efficient equipments and disengaging gear.

(5) That the distilling apparatus is in efficient working order, and is capable of producing sufficient cold water of a good quality for the number of passengers and crew the ship will carry; that the steam-cooking apparatus connected with the condenser is in good condition and safe working order, and that a person competent to properly manage and repair the apparatus is rated in the ship's articles.

(6) That the coals on board, which I have satisfied myself amount to tons, are in my judgment of good quality and sufficient for all the requirements of the voyage.

(7) That the requirements as to light and air in the between decks, and other places of accommodation, and the ventilation of cargo are complied with; that the means of ventilating the spaces occupied by coals or cargo do not open into or affect any compartment intended for the accommodation of emigrants; and, finally, that the vessel is in my opinion seaworthy, in good trim, and in all other respects fit to proceed to sea for her intended voyage with emigrants to

Dated at

The *of* *188* .

Marine Surveyor.

106. In the event of the Marine Surveyor considering a vessel unseaworthy, or in any respect unfit for the safe conveyance of emigrants, he shall, in lieu of the preliminary survey report (form No. 24), forward for the information of the Protector, and for communication to the Master, a special report containing the reasons for his conclusion.

Special report on unsuitable vessel.

107. On receipt of the preliminary survey report from the Marine Surveyor, the Protector shall forward a copy to the Master concerned.

Procedure on receipt of preliminary survey report.

108. The Master, on receiving from the Protector a copy of the Marine Surveyor's preliminary survey report, shall, after clearing the spaces intended to be given up for emigration purposes, and removing all obstructions to a thorough inspection, arrange with the Protector by application in form No. 26 the day on which the inspection is to be held. He shall also intimate the date of the intended inspection to the Emigration Agent, who shall arrange for the attendance of the Surgeon Superintendent, if the latter is at the port of Embarkation.

Arrangements for first inspection.

COLONIAL EMIGRATION FORM No. 26.

FORM OF MASTER'S APPLICATION FOR FIRST INSPECTION.

FROM

THE MASTER OF THE SHIP

LYING OFF

To

THE PROTECTOR OF EMIGRANTS.

Dated the of 188 .

SIR,

HAVING cleared the spaces intended for the accommodation of emigrants, and removed all obstructions to a thorough inspection of the places that are to be given up for the hospital, dispensary, store room, galley and latrines, I have the honour to request that you will be so good as to inform me of the date on which you will be able to inspect the ship and determine the fittings which will be required under the rules.

*2. The samples of the stores to be shipped for the voyage are on board awaiting inspection.

I have the honour to be,

SIR,

Your most obedient servant,

Master.

109. When holding this inspection, the Protector and Medical Inspector shall, in communication with the Emigration Agent, Surgeon Superintendent, and Master, determine any questions in regard to accommodation, ventilation, and fittings generally which may arise in connection with the requirements for emigrants prescribed by the Act and rules: and, if necessary, the Master shall be furnished with a memorandum of instructions for his guidance.

Determination of requirements for voyage.

110. The quality of the stores to be shipped for the voyage shall likewise be determined during or in the case of Madras, immediately after the inspection; and the Master shall be responsible for the shipment of the stores up to the standard of samples as approved and left with him.

Shipment of stores according to samples.

111. The Master shall give special attention to the stowage of combustibles and take every care that rockets, blue lights, and fireworks are carried in separate boxes; that the boxes are not kept below the weather deck; and that nothing whatever of any kind, whether explosive or otherwise, is carried in the same magazine or receptacle with gunpowder, or with signals made of gun-cotton or cotton-powder. He shall appoint one of his principal officers, the Engineer, and the ship's carpenter jointly to have charge of the fire-extinguishing appliances, and to be responsible for their being in good working condition, and at hand for immediate use, if wanted.

Precautions against fire.

112. One or more distinct portions of the hold under lock and key shall be set apart for the orderly stowage of emigrants stores, extra blankets, and heavy luggage.

Compartment for emigrants' stores.

113. The water for the emigrants and ship's crew shall be stored in independently constructed water-tanks, or with the approval of the Marine Surveyor in after compartments of the vessel. The capacity of each of such tanks or compartments shall not exceed 5,000 gallons

Storing of drinking water.

* Paragraph 2 of Form 26, may be omitted in the case of a vessel at Madras.

114. After completing the means of ventilation and general fittings, and if the vessel is at Calcutta the shipping and sorting of all the stores, clothing, and miscellaneous articles required for the voyage, the master shall request the Surgeon Superintendent to inspect them, and to furnish a certificate (form No. 27), for submission to the Protector with his application if the vessel is at Madras for inspection, and if she is at Calcutta for final inspection by the Emigration officers.

Surgeon's inspection of completed requirements.

115. The Surgeon Superintendent shall thereupon hold a careful examination: and, after fully satisfying himself by personal examination that each article of the stores accords strictly in quality and quantity with the requirements of the rules and schedules, shall give to the Master the desired certificate in form No. 27.

Surgeon's inspection certificate.

COLONIAL EMIGRATION FORM No. 27.

FORM OF CERTIFICATE OF SURGEON SUPERINTENDENT'S EXAMINATION OF STORES SHIPPED.

CERTIFIED that I have carefully examined, **on board the ship* , the provisions, miscellaneous articles, and medical stores *shipped** for the use of emigrants: that I have compared the quantities of the several articles with those prescribed in the scales, and found them to be correct in every instance. I have carefully examined on board all the extra clothing and blankets shipped for the voyage, and have found them to be according to scale, and of good quality. All required fittings are completed, and there is nothing to prevent the holding of the *final** survey by the Government emigration officers.

DATED

Surgeon Superintendent.

The of 188 .

116. When the Master is ready for final inspection, he shall forward to the Protector's office, in the forenoon of the day preceding that on which such inspection is desired, an application in form No. 28 and the following certificates:

Application for final inspection.

(*a*) Certificate **of shipment* of provisions for emigrants (form No. 29).
(*b*) Ditto of supply of drinking water (form No. 30).
(*c*) Ditto of efficiency of distilling apparatus (form No. 31).
(*d*) Ditto **of shipment* of medical stores (form No. 32).
(*e*) Ditto **of shipment* of stores for native crew (form No. 33).
(*f*) Ditto of non-shipment of objectionable articles (form No. 34).
(*g*) Ditto of Surgeon Superintendent's examination of stores *shipped** (form No. 27).

COLONIAL EMIGRATION FORM No. 28.

FORM OF MASTER'S APPLICATION FOR FINAL INSPECTION.

To

THE PROTECTOR OF EMIGRANTS.

Dated

SIR,

THE ship's full equipment having been completed in every respect in accordance with the requirements of the rules and schedules and instructions received, and the stores *shipped** for the use of emigrants having been carefully checked by the store-keeper and Surgeon Superintendent, in respect of the quantities prescribed in the scales and arranged in accordance with the instructions given, I have the honour to forward herewith the certificates required under rule 116, *viz.*:—

(*a*) Certificate **of shipment* of provisions.
(*b*) Ditto of supply of drinking water.
(*c*) Ditto of efficiency of distilling apparatus.
(*d*) Ditto. **of shipment* of medical stores.
(*e*) Ditto **of shipment* of stores for native crew.
(*f*) Ditto of non-shipment of objectionable articles.
(*g*) Ditto of Surgeon Superintendent's examination of stores shipped.

I now request that you will be so good as to arrange with the Medical Inspector for the *final** inspection of the fittings and examination of the stores on the of , when a sufficient number of hands will be in attendance to facilitate the work.

I have the honour to be,

SIR,

Your most obedient servant,

Master.

Ship lying off

* NOTE.—The words in italics in Forms 27 and 28, may be omitted in the case of a vessel lying off Madras.

COLONIAL EMIGRATION FORM No. 29.

FORM OF CERTIFICATE OF PROVISIONS, MEDICAL COMFORTS AND MISCELLANEOUS ARTICLES.

(*A*).—*Statement of ordinary provisions shipped in the bound to in the year 188 .*

ARTICLES.	SCALE ALLOWANCE FOR ONE EMIGRANT FOR ONE WEEK, REDUCED TO INDIAN WEIGHTS.			TOTAL QUANTITY SHIPPED FOR WEEKS.			Number of packages and articles.	REMARKS.
	Maunds.	Seers.	Chittacks.	Maunds.	Seers	Chittacks.		
Rice, ballam								
Flour								
Dál — Urhur (¼)								
Dál — Mussoor (¼)								
Dál — Gram (¼)								
Dál — Moong (¼)								
Ghee								
Oil — Mustard (¾)								
Oil — Cocoanut (¼)								
Mutton (preserved)								
Sheep								
Fish (dried)								
Potatoes								
Ditto preserved								
Onions								
Pumpkins								
Garlick								
Chillies								
Black pepper								
Mustard seed								
Coriander seed								
Cumin								
Fenugreek								
Green Ginger								
Tamarind								
Salt								
Tobacco, prepared								
Ditto leaf								
Firewood or coal								

(*B*).—*Statement of dry provisions.*

ARTICLES.	SCALE ALLOWANCE FOR ONE HUNDRED EMIGRANTS FOR ONE WEEK.									TOTAL QUANTITY SHIPPED FOR EMIGRANTS.									Number of packages.	REMARKS.
	Dry provisions for one twentieth part of the voyage.			Extra biscuit, choorah and sugar for Sunday morning meal.			Total.			Dry provisions for one twentieth part of the voyage.			Extra biscuit, choorah and sugar for Sunday morning meal.			Total.				
	Maunds.	Seers.	Chittacks.	Maunds.	Seers.	Chittacks.	Maunds.	Seers.	Chittacks.	Maunds.	Seers.	Chittacks.	Maunds.	Seers.	Chittacks.	Maunds.	Seers.	Chittacks.		
Biscuit																				
Sugar																				
Choorah																				
Gram																				

COLONIAL EMIGRATION FORM No. 29.—*continued.*

(C).—*Statement of Medical comforts.*

ARTICLES.	Scale allowance for one hundred emigrants for places west of the Cape and to Fiji *viâ* South Australia, calculated for a voyage of 20 weeks.	Scale allowance for one hundred emigrants for places east of the Cape, and to Fiji *viâ* Torres Straits, calculated for a voyage of 12 weeks.	Total quantity shipped for statute adults.	Number of packages.	REMARKS.
	lb.	lb.	lb. oz dr.		
Chicken broth	50	50			
Mutton "	50	None			
Meat Peptonoids	2	1			
Milk, preserved	480	240			
Sago	80	40			
Arrowroot	80	40			
Soojee	50	25			
Flour (fine)	30	None.			
Sugar	600	300			
Tea	5	None.			
Bael fruit (candied)	30	15			
Lime-juice	40 gallons.	15 gallons.			
Brandy	8 "	3 "			

(D).—*Statement of provisions for sheep.*

ARTICLES.	Daily allowance for each sheep		Quantity for voyage to be at same rate for—	Total quantity shipped	Number of packages	REMARKS.
	lb.	Gallons.		MDS. S. C.		
Gram	3		Half the full number of sheep	...	...	Scale quantity for the full number of sheep to be shipped for the entire voyage.
Hay	2	...	Ditto ditto	...	...	In case of vessels touching at the Cape or St. Helena, half the scale quantity for the number of sheep to be shipped at port of embarkation, and similarly half the scale quantity at port of call for sheep to be supplied there.
Water	...	1	The full number of sheep.	Gallons.	...	Scale quantity to be shipped at port of embarkation, subject to deductions at the rate prescribed on account of condenser and water supply at port of call.

(E).—*Statement of miscellaneous articles.*

For One Hundred Emigrants.

ARTICLES.	Scale allowance for one hundred emigrants for places west of the Cape or Fiji *viâ* South Australia for 20 weeks		Scale allowance for one hundred emigrants for places east of the Cape or Fiji *viâ* Torres Straits for 12 weeks.		Total quantity shipped for Emigrants.			Number of packages.	REMARKS.
	Weight.	Number.	Weight.	Number.	Maunds.	Seers.	Chittacks		
Soap	600 lb		300	...					
Do., Marine	100 lb		50						
Cloth lines		1 set	.	1 set					
Sydney stones or fire bricks		25		12					
Dried cocoanuts (entire)		25		12					
Sand	1 ton		½ ton	.					
Swabs			..	4					
Squeegees	..	8	...	1					
Brooms		2		30					
Scrapers		100		3					
Pails (galvanised iron)		5	.	4					
Price's hexagonal safety lanterns with spring sockets, three spare plates of glass, and one spare spring for each	...	4	...		..				*See* scale No.
Price's candles in two sizes, No 5 to burn five hours, and No 7 to burn seven hours, for each lantern, for total number of nights of voyage	No 5 No 7	According to length of voyage	.	According to length of voyage					
Rectangular iron boilers with covers and perforated false bottoms complete, for rice large size 2 feet long, 18 inches wide, and 18 inches deep			...						*See* scale No.
Smaller iron boilers with covers complete for dal, &c, 18 inches long, 12 inches wide, and 18 inches deep	...			...	...		..		*See* scale No.
Ladles (iron) for Rice	...	1	.	1					
Ladles (iron) for Dal	...	2		2					
Ladles (iron) for Chutney		2		2					
Curry stones and mullers	..	2	...	2					
Bamboo sieves for rice		6		6					
Wire gauze sieves for flour	...	2	.	1					

COLONIAL EMIGRATION FORM No. 29—*continued.*

For Every Vessel.

ARTICLES.	Scale allowance for one hundred emigrants for places west of the Cape or Fiji *viâ* South Australia for 20 weeks.		Scale allowance for one hundred emigrants for places east of the Cape or Fiji *viâ* Torres Straits for 12 weeks.		Total quantity shipped for emigrants.			Number of packages.
	Weight.	Number.	Weight.	Number.	Maunds	Seers.	Chittacks.	
Hanging stoves with padlocks and keys	..	4	...	4				
Charcoal for hanging stoves	600 lb	...	300 lbs.	...				
Deck tubes, large	...	4	...	4				
Lantern for Surgeon	...	1	...	1				
Ditto for dispensary	...	1	...	1				
Drummets for the boilers or trays	...	2	...	2				
Strong galvanised iron rice tray with perforated bottom, 5 feet long, 2½ feet wide, and 18 inches deep	...	1	...	1				
Hatchets for wood	...	1	...	2				
Knives	...	6	...	6				
Lever knives for opening tins (metal handles)	...	4	...	2				
Spoons (iron, tinned)	...	24	...	12				
Block-tin saucepans from 2 pints to 2 gallons	...	6	...	4				
Iron chuppatee plates, ½ inch thick—of sizes sufficient to fit fireplaces	...	2	...	1				
Gallon measures (stamped)	...	2	...	2				
Half-gallon measures (stamped)	...	2	...	2				
One-quarter gallon ditto	...	2	...	2				
Smooth boards, 18 inches square with rolling pin to each	...	6	...	6				
Scales and weights to weigh from ¼ to 14lb	...	1	...	1				
Salter's spring balance weighing up to 250lb	...	1	...	1				
Cork screws	...	2	...	1				
Tin funnels in a nest of four sizes from ½ gallon to ¼ a pint	...	4	...	4				
Thermometers	...	4	...	4				
Hospital mattresses	..	1	...	1				
Ditto pillows	...	1	...	1				
Ditto pillow cases	..	2	...	2				
Ditto waterproof sheets for mattresses	...	1	...	1				
Ditto commode and pan	...	1	...	1				
Ditto towels	...	24	...	12				
Small hospital stove	...	1	...	1				
Dusters for dispensary use	...	24	...	12				
Chamois leather, 18 inches square	...	3 pieces	...	1 piece				
Iron tank with filter and taps	...	1	...	1				
Sheep pens	...	2	...	2				
Dirt shoot		1	...	1				
Bathing screen	...	1	...	1				
Scrubbing brushes	...	12		1				

CERTIFIED that the numbers and total quantities of the articles specified in the above four statements for the use of emigrants—two children under ten years of age counting as one emigrant only—are actually on board the ship under my command; that the articles of diet are equal in quality to the samples approved; and that everything has been carefully weighed, marked, and arranged in readiness for survey. Certified further that in addition to the stores for the exclusive use of emigrants, there is on board a sufficient and proper supply for months of wholesome provisions and water (the latter drawn from the municipal hydrants) for the use of the officers and crew and for the live-stock on board the ship, besides an additional supply of cabin stores as required by the Charter-party for the use of the Surgeon Superintendent and his assistants. Certified also that no old stores or water remaining over from any previous voyage have been retained and included among the stores and water certified to have been shipped for the coming voyage.

DATED

The 188 . *Officer in charge of the stores.* *Master, Ship*

COLONIAL EMIGRATION FORM No. 30.

FORM OF CERTIFICATE FOR DRINKING WATER.

Statement of drinking water supplied to the emigrant ship for the voyage to in the year 188 .

For whom supplied.	Quantity in Gallons required according to Scale.					Deduction in Gallons allowed.			Quantity in Gallons shipped in Calcutta.								Remarks.
	Number.	Daily allowance.	Duration of voyage in days.	Quantity to be shipped.	Total.	For condenser.	For subsequent supply at intermediate port.	Total.	In ship's fixed tanks.				In moveable tanks.		Total.	Grand Total.	
						One-third of full scale requirement.	One-third of full scale requirement.	of full scale requirement.	Description or situation of tanks.			Total.	Number and capacity.	Number and capacity.			

1. Certified that the above quantity of water on board has been supplied from the municipal hydrant by boats used solely for supply of water to ships in the port.

DATED AT

The of 188 . *Officer in charge of hydrants.*

2. Certified that the tanks in which the water has been stored were carefully examined by me before and after they were filled, and found to be clean, water-tight, and in good condition. No water of the previous voyage has been retained.

DATED AT

The of 188 . *Master.*

3. Certified that I examined the water supplied to the ship for the voyage, and found it to be pure and wholesome.

DATED AT

The of 188 . *Surgeon Superintendent.*

COLONIAL EMIGRATION FORM No. 31.

FORM OF CERTIFICATE OF DISTILLING APPARATUS.

I HEREBY certify that I have carefully examined and tested the distilling apparatus No. by on board the ship ; and have satisfied myself that the requirements of the schedule have been fully and satisfactorily complied with; that the machine is in thoroughly good working condition; that it is capable of distilling the full quantity of water required for daily consumption; that the water condensed in my presence was pure and unobjectionable, and that the steam cooking apparatus connected to the machine is properly fitted, and will fulfil all requirements during the voyage. I certify that the driver, who has been appointed to work the machinery, has been ascertained by me to be qualified in every respect for the satisfactory discharge of his duties; and I certify further that the quantity of coal shipped for the above machinery, amounting to tons for the condenser, and tons for the cooking apparatus, will be amply sufficient for the voyage; and that tons shipped besides for the crew and cabin galleys will suffice to meet their requirements, the coal throughout being of approved quality.

DATED
The of 188· . *Engineer Surveyor.*

COLONIAL EMIGRATION FORM No. 32.

FORM OF CERTIFICATE OF MEDICAL STORES.

(A).—*Statement of medicine shipped in the* ____ ____ *bound to* ____ *in the year* 188 .

MEDICINES, &c.	(a) Voyage to places west of the Cape or to Fiji *viâ* Australia. For 20 weeks. Weights.			Measures.			(b) Voyage to places east of the Cape or to Fiji *viâ* Torres Strait. For 12 weeks. Weights.			Measures.			Total quantity shipped for emigrants. Weights.			Measures.			Remarks.
	lb.	oz.	grs.	o.	oz.	dr	lb	oz.	grs.	o.	oz.	dr.	lb.	oz.	grs.	o.	oz.	dr.	
Acacia gum pulv.	...	8	...	...	...	...	...	4	...	...	...	...							
Acid, carbolic crys.	1	...	...	...	...	...	...	8	...	...	...	...							
,, gallic	...	1	...	...	...	...	...	...	200	...	...	...							
,, hydrochloric fort.	...	...	...	...	1	4	...	...	...	...	.	6							
,, hydrocyic dil.	...	...	...	...	...	4		...	.	..	...	2							
,, nitric. fort	...	...	...	...	1	4	..	...	...	...	...	6							
,, acetic fort	...	...	...	...	6	...	...	...	...	...	3	...							
,, sulphuric fort	...	...	...	...	2	...	...	...	..	...	1	...							
,, tannic	...	1	...	...	...	...	...	...	200	...	...	...							
,, citric	...	2	...	...	...	...	...	1	...	...	...	...							
Alum, pulv.	...	8	...	...	...	...	...	4	...	...	...	...							
Ammonia carb.	...	8	...	...	...	...	...	4	...	...	...	...							
,, hydrochloras	...	8	...	...	...	...	...	4	...	...	...	...							
,, liquor fort.	...	...	...	...	8	...	...	...	...	...	4	...							
,, spirit aromatic	..	...	...	...	8	...	...	...	...	...	4	...							
Antim tart	...	...	100	...	...	...	...	...	40	...	...	...							
Argenti nitras	...	...	360	...	...	...	...	...	180	..	...	...							
Arsenicalis liquor	...	...	...	...	4	...	...	...	...	...	2	...							
Aruicæ tinct.	...	...	...	...	6	...	...	...	...	...	3	...							
Aconiti ,,	.	...	...	...	...	4	...	...	...	...	...	2							
Æther	...	...	...	...	6	...	...	...	...	...	3	...							
,, nitrosi, spirit	..	...	...	..	12	...	...	...	...	...	6	...							
Belladonna extract	...	...	240	...	...	...	...	...	120	...	...	...							
Bismuth carb.	...	1	...	...	...	...	...	...	240	...	...	...							
Borax	...	1	...	...	...	...	...	...	240	...	...	...							
Benzoini tinct. comp.	...	...	...	...	1	...	...	...	...	...	...	4							
Camphor tinct. co.	...	...	...	...	2	...	...	...	...	...	1	...							
Catechu tinct.	.	...	...	.	12	...	...	...	...	...	6	...							
Chiretta	1	...	...	...	...	...	...	8	...	...	..	...							
Chlorodyne	...	...	...	..	2	...	...	...	...	...	1	...							
Chloroform (Duncan and Compy's)	...	...	...	...	4	...	...	...	...	...	2	...							
Copaiba	..	...	...	...	6	...	...	...	...	...	3	...							
Creta præparata	1	...	...	...	...	...	...	8	...	...	...	...							
Cupri sulphas	...	1	...	...	...	...	...	...	200	...	...	...							
Calx recens	...	4	...	...	...	...	...	2	...	...	...	...							
Camphor	...	4	...	...	...	...	...	2	...	...	...	...							
Cinchona tinct. comp.	...	...	...	...	8	...	...	...	...	...	4	...							
Colchici tinct.	...	...	...	...	1	...	...	...	...	...	...	4							
Cretæ pulv. aromat.	...	4	...	...	...	...	...	2	...	...	...	...							
Crotonis oleum	...	...	...	...	...	1	...	...	...	...	...	½							
Chloral hydras	...	2	...	...	...	...	...	1	...	...	...	...							
Cinnamomi oleum	...	...	.	...	...	1	..	...	...	...	...	½							
Digitalis tinct.	...	...	...	...	...	4	.	...	...	...	...	2							
Ergotæ extract liquid	...	..	...	...	...	4	...	...	...	...	...	2							
Ferri sulphas	...	2	...	...	...	...	...	1	...	...	...	...							
,, iodid syrup.	...	...	...	...	4	...	...	...	...	...	2	...							
,, perchlorid liquor fort	...	...	...	...	4	...	...	...	...	...	2	...							
Ferrum redactum	.	...	240	...	...	...	...	...	120	...	...	...							
Filicis extr. liq.	...	...	.	...	..	2	...	...	. .	...	...	1							
Gentian extr.	...	...	240	...	...	...	...	...	120	...	...	...							
Glycerine	...	...	...	...	4	...	...	...	...	...	2	...							
Hæmatoxyli decoc.	...	12	. .	...	...	...	...	6	...	...	...	...							
Hydrarg subchloridum (calomelas).		1	...	...	...	...	...	...	200	...	...	...							
,, nitratis ung.	...	2	...	...	...	...	...	1	. .	...	...	...							
,, C. creta (fresh)	...	1	..	...	...	...	...	...	200	...	...	...							
,, perchlor. (corros. sublim).	...	..	120	...	...	...	...	...	50	...	...	...							
Ipecacuanha pulv.	...	12	...	...	...	...	...	6	.	...	...	...							
,, ,, c. opio.	...	6	...	...	...	...	...	3	...	...	...	...							
,, vinum	..	...	...	1	...	...	...	...	...	...	10	...							
Lodi linimentum.	...	...	...	...	4	...	...	...	...	...	2	...							
Kino tinct.	...	...	...	..	12	. .	...	...	...	...	6	...							
Lini farina	4	...	...	...	...	...	2	...	...	...	...	...							
Liquor epispasticus	...	4	...	...	...	...	...	2	...	...	...	...							
Magnesiæ carb.	...	2	...	...	...	...	...	1	...	...	...	...							
,, sulphas	2	...	...	...	...	...	1	...	...	...	...	...							
Morphiæ acetas	...	...	30	...	...	...	...	...	15	...	...	...							
Menth piper oleum	...	...	...	...	...	4	.	...	...	...	...	2							
Myrrhæ oleum	1	...	...	...	...	...	...	6	...	...	...	...							
Nucis vomicæ tinct.	...	...	...	...	...	2	...	...	...	...	...	1							
Opium pulv.	...	4	...	..	...	...	...	2	...	...	...	...							
Opii tinct.	...	...	...	...	10	.	...	...	...	...	5	...							
,, vinum	...	...	...	...	...	4	...	...	.	...	...	2							
Plumbi acetas	...	6	...	...	...	...	...	3	...	...	...	...							
Potassæ bicarb.	...	12	...	...	...	...	...	6	...	...	...	...							
,, chloras	...	4	...	...	...	...	...	2	...	...	...	...							
,, liquor	...	...	...	...	2	...	...	...	...	...	1	...							
,, nitras	...	8	...	...	...	...	...	4	...	...	...	...							
,, permanganas	...	2	...	...	...	...	...	1	...	...	...	...							
Potassii bromid	...	4	...	...	...	...	...	2	...	...	...	...							
,, iodid	...	2	...	...	...	...	...	1	...	...	...	...							
Quinine sulphas	...	5	...	...	..	...	...	3	...	...	...	...							
Rhe pulvis.	..	4	...	...	...	...	.	2	...	...	...	...							
,, tinct.	...	...	...	...	8	...	...	.	...	...	4	...							
Risinæ unguent	...	4	...	...	...	...	...	2	...	...	...	...							
Ricini oleum	...	..	...	9	...	...	...	...	...	5	...	...							
Santonine	...	...	240	...	...	...	...	...	120	...	...	...							
Saponis linimentum	...	...	...	1	...	...	...	...	..	...	10	...							
Sinapis pulv.	1	...	...	...	...	...	...	6	..	...	...	...							
Sodæ bicarb.	...	8	..	...	...	...	...	4	...	...	...	...							
Spiritus rectificatus	...	...	...	...	10	...	...	...	...	...	5	...							
Scillæ acetum	.	...	...	1	...	...	...	...	..	...	10	...							
Sulphur sublimatum	2	...	...	...	...	...	1	...	...	...	...	...							
Taraxaci extract	...	2	...	...	..	...	.	1	...	...	...	...							
Terebinth oleum	...	...	...	1	...	...	...	.	...	...	10	...							
Unguentum simplex	1	...	...	...	...	...	.	6	...	...	...	...							
Zinci oxidum	...	2	...	...	...	...	...	1	...	..	...	...							
,, sulphas	..	1	...	...	...	...	...	...	200	...	...	...							
,, unguentum (BP)	...	8	...	...	...	...	...	4	...	...	...	...							
Zingiber tinct. fort	...	...	...	...	2	...	...	...	...	...	1	...							

COLONIAL EMIGRATION FORM No. 32.—*continued.*

(B).—*Statement of medical miscellaneous articles.*

ARTICLES.	FOR ONE HUNDRED EMIGRANTS. (a) Voyage to places west of the Cape or to Fiji *viâ* Australia. For 20 weeks. Quantities.	(b) Voyage to places east of the Cape or to Fiji *viâ* Torres Straits. For 12 weeks. Quantities.	Supplied for statute adults proceeding to
Adhesive plaster (spread)	4 yards	2 yards.	
Calico	10 "	5 "	
Flannel	15 "	5 "	
Lint	3 "	2 "	
Spongiopiline	½ yard	½ yard.	
Papers for powders, &c.	1 quire (white)	¼ quire (white).	
Bed-pans { Metal	1	1	
Bed-pans { Chinaware	1	None.	
Glass syringe (urethra) male	2	2	
Ditto female	1	1	
Atropin, discs, Maw's hypodermic	1 dozen	None.	
Phials, 2oz., and 4oz., and 6oz.	½ dozen of each	½ dozen of each.	
Corks, assorted sizes	2 dozens	1 dozen.	
Guttapercha tissue	½ yard	½ yard.	

(C).—*Statement of instruments and applicances for Hospital and Dispensary.*

ARTICLES.	PROCEEDING TO PLACES WEST OF THE CAPE OR TO FIJI *viâ* AUSTRALIA. Number.	PROCEEDING TO PLACES EAST OF THE CAPE OR TO FIJI *viâ* TORRES STRAITS. Number.	REMARKS.
Case of instruments containing—tourniquet artery forceps, dissecting forceps; three amputating knives; three scalpels; one gum-lancet; tooth instruments, (*viz.* three pairs forceps, elevator, and key); trepline amputating saw; probang; bone forceps, needles, ligature silk; soft iron wire and horse hair for sutures; a tracheotomy tube double; ear syringe, brass, (Maw's) with Toynbee's and Abernethy's nozzels; and two midwifery forceps, one long and one short*	1 case	1 case.	
Case containing stomach enema and ear pump (Maw's)*	1	Case containing enema and stomach pump only (Maw's).	* In the case of vessels proceeding to Natal, Mauritius, or Fiji *viâ* Torres Straits, the ear pump, hypodermic syringe, and short midwifery forceps may be omitted.
Pocket dressing case (Maw's) with hypodermic syringe*	.....	Pocket dressing case, single (Maw's).	
Postmortem case (Maw's)	1	1	
Clinical thermometers	2	2	
Catheters, metallic, 4 Nos, 4, 6, 8, 12.	6 in case	6	
Do. gum elastic, 2, No. 8			
Scale and weights (grain) dispensing	1 set	1 set.	
Two ounce measure glass	3	3	
Minim measure glass	2	2	
Pint measure, pewter	1	1	
Four ounce pewter pots for administering medicines	6	4	
Infusion pots	2	2	
Pestle and mortar (Wedgewood)	1	1	
Glass rod stirrers	2	1	
Tin funnels	2	2	
Glass funnels	1	1	
Spatulas	2	2	
Camel hair pencils	3	2	
Blood-porringer (16 oz.)	1	1	
Pins, in paper	1 packet.	1	
Scissors, common (best)	1	1	
Knife, pocket	1	1	
Slab for pills, marked	1	1	
Tape	1 bundle	1	
Common splint	2 sets	1	
Long	1 set	1	
Tow fine	2 lb.	1	
Cotton, wool	2 "	1	
Infant feeding bottles	1 dozen	6	
Nipples for ditto	3 dozens.	1 dozen.	
Feeding spoons	6	3	
Test tubes in case	1 nest	1	
Matches, patent safety	3 packets	2 packets.	
Disinfectants.			
Calvert's or MacDougal's powder	500 lb	300	
Impure carbolic acid	6 gallons	4 gallons.	If desired, phenyle may be substituted for one-fourth the quantity of carbolic acid.
Book.			
British Pharmacopœia	1 copy	1 copy.	

CERTIFIED that we have supplied the above medical stores according to the prescribed scales for emigrants under conveyance to ; and that special attention has been paid to the provision of drugs that they are fresh and of the best quality.

DATED

The *Druggists.*

CERTIFIED that I have carefully checked the quantities supplied with the scale requirements, and have found them correct. Certified also that the packing of the medical stores generally is satisfactory.

DATED

The { *Surgeon Supdt.* / *Ship*

COLONIAL EMIGRATION FORM No. 33.

Form of certificate of shipment of stores for native crew.

I HEREBY certify that I have been on board the sailing/steam vessel bound for and back, and that I have personally examined the months' stores intended for her crew, to consist of natives, and have found the same to be correct in quantity and of good quality.

GOVERNMENT SHIPPING OFFICE, CALCUTTA,

The *188* . *Shipping Master.*

COLONIAL EMIGRATION FORM No. 34.

FORM OF CERTIFICATE OF NON-SHIPMENT OF OBJECTIONABLE ARTICLES.

I HEREBY certify that no animals prohibited by rule 98 are on board the ship ; that none of the articles prohibited under that rule have been shipped as cargo; and that all combustible materials needed for signals have been safely stowed in accordance with the requirements of rule 111. I certify also that , one of my principal officers, the Engineer, and the ship's carpenter have been appointed by me to be jointly responsible for the good working condition of the fire-engine, hose, buckets, and other precautions against fire, and for their being immediately available when wanted for use.

Dated *Master.*

Ship

Arrangement for final inspection.

117. The Protector shall fix the day for the inspection; and fully 24 hours previous to the time so fixed shall issue a notice requiring the Medical Inspector to attend on board. He shall also inform the Master of the arrangement made, for communication to the Agent and Surgeon Superintendent.

Memorandum of defects and requirements.

118. In the event of any defects or deficiencies being found at the inspection, the Master shall for his guidance be furnished by the Protector with a memorandum thereof in form No. 35.

COLONIAL EMIGRATION FORM No. 35.

FORM OF MEMORANDUM OF DEFECTS ON FINAL INSPECTION.

The defects noticed at the inspection held ; and the requirements still remaining to be fulfilled before the ship can be passed as having satisfactorily complied with all that is required to be done by the provisions of the Act and the rules thereunder are as follow :—

DATED
The *188* . *Protector of Emigrants.*

Certificate of remedied defects.

I HEREBY certify that the unfulfilled requirements noted in the memorandum on the reverse have since been fully met, and that the vessel's decks have been thoroughly cleared, dried, and cleaned for the reception of emigrants to the satisfaction of the Surgeon Superintendent, as evidenced by his countersignature below.

Countersigned by

Surgeon Superintendent.

DATED *Master.*
The *188* . *Ship*

Return of memorandum with Surgeon Superintendent's certificate.

119. The Master, after remedying defects, and completing all remaining requirements, stowing away all stores in the compartments specially provided for them, and thoroughly cleaning and drying the spaces set apart for the accommodation of emigrants, shall forward the memorandum of defects, with the Surgeon's certificate at foot duly filled in, for the information and satisfaction of the Protector.

120. As soon as every requirement under schedules A to E has been fulfilled, the

Issue of final survey report.

emigrants' stores properly and safely stored away, all heavy articles on deck securely lashed, all loose hay, straw, or other inflammable materials used for packing or other purposes removed from the decks, and the ship in every respect made ready for sea to the satisfaction of the Marine Surveyor, the final survey report (form No. 25) shall be forwarded by that officer to the Protector, who shall furnish a copy thereof to the Agent concerned.

Submission of application for license.

121. When the Protector has received from the Marine Surveyor his final survey report, and is satisfied that the vessel has been in all respects fully equipped for the conveyance of emigrants, he shall submit to the local Government a report to that effect in form No. 36, and a copy of the Master's application for license.

COLONIAL EMIGRATION FORM No. 36.

FORM OF REPORT ACCOMPANYING APPLICATION FOR MASTER'S LICENSE.

No.

FROM

THE PROTECTOR OF EMIGRANTS,

To

THE SECRETARY TO THE GOVERNMENT OF

Dated , the 188 .

I HAVE the honour to submit, for the consideration and orders of Government, the accompanying copy of an application, dated the , from Mr. the Master of the ship , for a license to convey emigrants to under a Charter party, executed by of the one part and of the other part.

2. The Marine and Engineer Surveyor has reported the vessel to be sound, seaworthy, and completely equipped for the intended voyage, and I annex the results of that officer's surveys in the accompanying statement.

3. As regards the fittings and arrangements generally for the accommodation and comfort of the emigrant passengers during the voyage, I report that all requirements, under the provisions of the Act and rules thereunder, have been fully and satisfactorily complied with.

4. The has on occasion carried emigrants; and, so far as I am aware, there is nothing prejudicial to her employment as an emigrant ship.

5. The subjoined statement shows the proportion of women embarked up to previous shipment:

Deficit in past season.	Whether since made up or not.	Deficit in current season.	Surplus in current season.	REMARKS.

I have the honour to be,

Sir,

Your most obedient servant,

Protector of Emigrants.

COLONIAL EMIGRATION FORM No. 36.—*continued.*

Statement of results of survey by the Marine Surveyor of the Sailing / Steam *ship*
Master *Owners* *of*
chartered for the conveyance of Indian Emigrants from the Port of *to*
under the provisions of the Indian Emigration Act 1883.

(*a*) Vessel	Classification	
	Registered tonnage	
	Registered horse-power, if steamer	
	Date when last in dry-dock	
(*b*) Hull	Material	
	State of	
	Repairs, if any	
(*c*) Decks	Thickness: Upper deck	
	Thickness: Passenger between deck	
	Condition	
	Superficial area of passenger deck	
(*d*) Machinery	Steam engines: Description	
	Steam engines: Condition	
	Condenser: Description	
	Condenser: Condition	
	Cooking apparatus, condition	
(*e*) Ground tackle	Condition	
	Anchors when tested	
	Cables when tested	
(*f*) Rig	State of masts and spars	
	Condition of standing and running rigging	
	State of sails	
(*g*) Boats	Number	
	State of	
(*h*) Equipment	Nature of fire extinguishing appliances	
	Provision of instruments, signals, charts, books and life-buoys	
(*i*) Ventilation	Means of natural ventilation	
	Between decks: Hatches, number	
	Between decks: Air shafts, number	
	Between decks: Cowls, number	
	Between decks: Side scuttles, number	
	Hold: Hollow masts, number	
	Hold: Cowls, number	
	Nature of artificial ventilation	
(*j*) master, officers and crew.	Master, nature of certificate	
	Mates, number	
	Engineers, number	
	Store-keeper, number	
	Crew: European, number	
	Crew: Native, number	
	All hands, total number	
(*k*) Accommodation for emigrants.	Between decks: Height	
	Between decks: Number of emigrants accommodable	
	Deck-houses & cabins: Height	
	Deck-houses & cabins: Number of emigrants accommodable	
	Hospitals: Number	
	Hospitals: Situation	

Protector of Emigrants.

Execution of bond.

122. After obtaining the license (form No. 37) from the Local Government, the Protector shall require the Master to execute in duplicate in his office in form No. 38, the bond required by section 62, sub-section (1) of the Act.

COLONIAL EMIGRATION FORM No. 37.

FORM OF LICENSE FOR MASTER OF EMIGRANT SHIP.

WHEREAS the Protector of Emigrants at has certified to the Government of that, according to the provisions of the Indian Emigration Act, 1883, the ship , burthen about tons, Master, belonging to is legally capable of accommodating emigrants over the age of

ten years; and *whereas* the aforesaid Protector of Emigrants has further certified that the said Master has conformed to the several provisions of the aforesaid Act, and to the rules made there under, H. E. the G. of Madras in C. / H. H. the L. G. of Bengal hereby permits , Master of the aforesaid ship, to receive on board and accommodate with a passage to not more than emigrants being natives of India subject to the execution of a bond binding himself and the owner of the ship in a penal sum of Rs. 10,000 to perform the duties imposed by the said Act or any rule made under the Act on a master and owner respectively.

By order of H. E. the G. in C. / H. H. the L. G.

THE 188 .

Secretary to the Government of

Registered in the Office of the Secretary to the Government of , as No. of 188 .

Head Assistant.

COLONIAL EMIGRATION FORM No. 38.

FORM OF MASTER'S BOND.

Know all men by these presents that, *whereas* an Act No. XXI of 1883, entitled the Indian Emigration Act 1883 and Rules thereunder have been passed by the Governor-General of India in Council *and whereas* in and by the said Act it is required that the Master of every ship chartered to carry emigrants from India shall execute a bond binding himself and his owners in a penal sum of rupees ten thousand to conform to the several conditions in the said Act provided; *and whereas* the necessary license required by the said Act for carrying emigrants to has been granted to me by the Government of ; *and whereas* I at present residing in the town / port of , Mariner and Master and Commander of the Sailing / Steam vessel called the of the burthen of tons or thereabouts at present lying have agreed to execute the bond required by the said Act for the due performance of the conditions, provisos, clauses, and restrictions therein contained; *and whereas* I the aforesaid Master have further agreed on arrival at to moor the aforesaid vessel in such secure place as the proper authority of the port at which I shall touch shall direct as soon as possible after the arrival of the aforesaid vessel at *I the aforesaid Master* am myself for myself and for the owners or owner of the aforesaid vessel firmly bound to Her Majesty's Secretary of State for India in the penal sum of rupees ten thousand of lawful money of British India to be paid to the said Secretary of State for India his certain Attorney Agents successors or assigns *and* for payment of which sum to be faithfully and truly made I the aforesaid Master for and on my own behalf and on behalf of the aforesaid owners or owner of the aforesaid vessel do hereby bind myself my heirs executors and administrators firmly by these presents sealed with my seal and dated this day of in the year of our Lord one thousand eight hundred and eighty. *Now* the conditions of this bond or obligation are such that if all and singular the conditions provisos clauses and restrictions which on the part and behalf of myself and the aforesaid owners or owner are or ought to be observed abided by and kept and which are comprised and mentioned in the said Act and rules passed as aforesaid according to the true intent and meaning of the said Act and rules are done and well and truly in all things abided by observed and kept; *and* if I the aforesaid Master do and shall immediately or as soon as possible after the arrival of the aforesaid vessel at moor her or cause or procure her to be moored in such secure place as the Master Attendant or the Harbour Master or other officer duly authorized may direct or appoint. *Then* this bond or obligation shall be void and of no effect *otherwise* shall remain in full force and virtue.

Master
Ship

Signed sealed and delivered at
in the presence of

Production of certificate of crew.

123. The Master after executing the bond, and not later than noon of the day preceding that on which the Emigrants are to embark, shall submit to the Protector's office the Shipping Master's certificate of crew in form No. 39.

Production of certificate of engagement of steam tug.

123 (*a*). In the case of a vessel leaving Calcutta, the Master shall submit together with the certificate mentioned in the last preceding rule, a certificate of engagement of steam tug in form No. 40.

COLONIAL EMIGRATION FORM No. 39.

FORM OF SHIPPING MASTER'S CERTIFICATE OF CREW.

CERTIFIED that the undermentioned number and description of crew have signed the articles of the ship , bound from Calcutta to , and that the crew comprises the prescribed proportion of able seamen, competent to perform an able seaman's duty.

2. I have satisfied myself that the Master and officers are capable of communicating their orders intelligibly to the native crew :—

EUROPEAN CREW.		NATIVE CREW.		TOTAL CREW.
Number.	Description.	Number.	Description.	
TOTAL		TOTAL		

The *188* . *Shipping Master.*

COLONIAL EMIGRATION FORM No. 40.

FORM OF CERTIFICATE OF STEAM TUG.

I HEREBY certify that the ship , now lying off , will be ready to embark the emigrants for on the ; and will proceed to sea, within 24 hours after embarkation, under tow of the first class steam tug which has on board a supply of seven days' coal. The declaration required under section 77 of the Indian Emigration Act, 1883, as to the competence of the tug is hereto annexed.

DATED, *Master,*

The *188* . *Ship*

124. The Protector, so soon as possible after the receipt of the certificate specified in the last preceding rule, shall make over to the Master his license to convey emigrants, together with the certificates in form Nos. 41 and 42, grantable under section 71, and the statement of crew and passengers in form No. 43, required by the Custom House authorities in connection with the clearance of the ship.

Delivery of license and clearance papers.

COLONIAL EMIGRATION FORM No. 41.

FORM OF EMIGRATION AGENT'S FINAL CERTIFICATE.

CERTIFIED that all that is required by the provisions of the Indian Emigration Act, 1883, or by the rules made thereunder, to be done in respect of all the emigrants about to embark in the sailing/steam ship bound to has been done on my part; and that all the directions for the security, well-being, and protection of emigrants, which are contained in the above Act and Rules, have been complied with in the case of the aforesaid vessel.

The *of* *188* . *Emigration Agent for*

COLONIAL EMIGRATION FORM No. 42.

FORM OF PROTECTOR'S FINAL CERTIFICATE.

CERTIFIED that all that is required by the provisions of the Indian Emigration Act, 1883, or by the rules made thereunder, to be done in respect of all the emigrants about to embark in the sailing/steam ship bound to has been done on my part; and that all the directions for the security, well-being, and protection of emigrants, which are contained in the above Act and Rules, have been complied with in the case of the aforesaid vessel.

The *of* *188* . *Protector of Emigrants at* .

COLONIAL EMIGRATION FORM No. 43.

FORM OF STATEMENT OF NATIVE CREW AND PASSENGERS PROCEEDING IN THE SAILING/STEAM SHIP BOUND TO

Native Crew and Servants.

DESCRIPTION.	Number.
Serang's lascars	
Commander and officers' servants	
Passengers' servants	

CERTIFIED that the above numbers are correctly entered.

Master,

Ship

Native Passengers.

Serial number.	Name.	Sex.	Age.	Caste.	Occupation.	REMARKS.

THE above natives of India, in number, are proceeding to outside/under the Indian Emigration Act, 1883.

Protector of Emigrants.

Memo. No.

UNDER the orders of Government, the officer in pilotage charge is requested to receive this document from the Preventive Officer on his quitting the vessel, and should any attempt be made to take on board natives of India not included in this statement, to stop the vessel and report to the Port Officer for orders. This statement should be returned to the office of the Protector of Emigrants by the first opportunity, after the ship has proceeded to sea.

Protector of Emigrants.

Memo. No.

RETURNED to the Protector of Emigrants as requested $\frac{\text{without any}}{\text{with the}}$ remark

Pilot in charge of Ship

DATED

The

Notice of embarkation to Medical Inspector.

125. After the necessary papers have been made over to the Master, the Protector shall fully 24 hours previous to the time fixed for embarkation, issue a notice requiring the Medical Inspector to attend at the embarkation.

Section III.—Embarkation.

Embarkation wharf.

126. The Protector of Emigrants at Calcutta shall annually satisfy himself as to the suitability and safety of every wharf and moveable stage used for embarking emigrants.

Final medical examination of emigrants.

127. Emigrants on arriving from the depôt shall be arranged in order, and having been provided with their passes in form No. 44 for delivery to the Master at the time of embarkation, the Medical Inspector, accompanied by the Surgeon Superintendent, shall examine them, and determine, for the guidance of the Protector, whether they are in a fit state of health to undertake the voyage. He shall endorse the result of his examination in form No. 22.

COLONIAL EMIGRATION FORM No. 44.

Form of Emigrant's Pass.

Depôt No. *Health class.*

Man's, or woman's, or boy's, or girl's, or infant boy's, or infant girl's,

Emigration Pass.

For ship proceeding to

No.

Name
Father's name
Age
Caste
Height Feet. Inches.
Name of next of kin
If married, name of husband or wife
District
Thana
Village or town and mahalla
Bodily marks

CERTIFIED that we have examined and passed the abovenamed as fit to emigrate; that is free from all bodily and mental disease; and that has been vaccinated since engaging to emigrate.

DATED

The

Depôt Surgeon.

Surgeon Superintendent.

CERTIFIED that the above described has appeared before me with guardian No. , and has been engaged by me on behalf of the Government of as willing to proceed to that country to work for hire; and that I have explained to all matters concerning engagement and duties.

DATED

The

Emigration Agent for

PERMITTED to proceed as in a fit state of health to undertake the voyage to

DATED

The

Protector of Emigrants.

128. In the case of a vessel leaving Calcutta, while emigrants are at the wharf, every care shall be taken to prevent access to the river water near the bank.

Prevention of access to river water.

129. Before the embarkation of the emigrants, the entire crew shall be mustered and inspected by the Surgeon Superintendent, in the presence of the Medical Inspector and the Emigration Agent, as to their fitness for duty, and a certificate in form No. 45 from the Surgeon Superintendent countersigned by the Medical Inspector shall thereupon be furnished to the Protector. If the vessel is at Calcutta the muster and inspection shall be held on board. The vessel shall at the same time be searched for stowaways by the Chief Officer accompanied by the Custom House officer.

Medical inspection of crew.

COLONIAL EMIGRATION FORM No. 45.

Form of certificate of medical inspection of crew.

Certified that I have ascertained *on board,** in the presence of the Medical Inspector of Emigrants, the state of health of the master, the officers, and crew of the ship as detailed below, and consider that they are fit for duty.

* In the case of Madras the words italicised may be omitted.

Countersigned by *Surgeon Superintendent.*

Medical Inspector Dated *Ship* of 188 .

MEMORANDUM OF CREW.	
Number.	Description.

DATED ON BOARD,

The *of* 188 .

130. In making preparations for the embarkation, the master shall carefully comply with the following requirements :—

Requirements previous to embarkation.

(*a*) The between-decks are to be cleared, cleaned, and dried for the accommodation of emigrants.

(*b*) The upper deck hatches, and all ventilators of the between-decks, are to be opened; and, if the weather be unfavourable, the hatches and air shafts are to be protected by tarpaulins spread tent fashion over them, and the cowls are to be turned to leewards.

(*c*) Lanterns, ready for lighting, are to be hung in their places.

(*d*) The tanks on deck are to be filled with drinking water, and the tubs for latrine purposes are to be kept filled and ready for use.

(*e*) The embarkation stages, with ladder and hand-rails, are to be securely and conveniently fastened.

(*f*) The awnings are to be spread.

(*g*) The heavy baggage of the emigrants is to be stowed away in the hold.

131. During embarkation all traffic, unless carried on by means of a separate gangway, and every kind of work interfering with embarkation, shall be stopped.

Suspension of traffic during embarkation.

132. (*a*) In case of embarkation at Calcutta when everything is ready, and the master has taken the emigrants' passes, and has satisfied himself that the nominal rolls (lists) furnished to him by the Emigration Agent under section 66 are correct and that the entries therein correspond with the emigrants and their passes, and when the Medical Inspector has found the emigrants fit to embark, they shall be permitted to proceed on board, a tally of the number of persons embarking being kept at the gangway by two persons belonging to the ship.

Tally at embarkation at Calcutta.

132. (*b*) In case of embarkation at Madras the emigrants should be at the place of embarkation (emigration yard) in sufficient time to be correctly arranged for medical inspection and muster, according to their numerical order in the general Register No. 1 being placed nearest the embarkation point.

Arrangements for embarkation at Madras.

132. (*c*) When once numerically arranged for inspection and embarkation, they should not be permitted to leave their places ; it should be impressed on the *maistries* to attend to this, and the writers or other servants present should also see that no confusion results.

Arrangements for embarkation at Madras.

132. (*d*) The compounders and establishment of cooks, topases, &c., must be present punctually to help the emigrants and to assist in berthing them when on board.

Arrangements for embarkation at Madras.

COLONIAL EMIGRATION FORM No 47.

FORM OF SURGEON SUPERINTENDENT'S JOURNAL.

Ship
Voyage *to*
Period from 188 *to* 188 .

Abstract for reference.

Master	
Surgeon Superintendent	
First Compounder and Interpreter	
Second Compounder and Interpreter	
Store-keeper	
Date of embarkation	
Date of departure	
Date of pilot's leaving ship	
Dates of arrival at intermediate ports . . .	
Date of arrival at destination	
Date of landing of emigrants	
Places and periods of quarantine, if any . . .	
Number embarked	
Number disembarked	
Number of deaths	
Number of births	

Instructions to Surgeon Superintendent.

The Surgeon Superintendent should keep a daily journal of his proceedings during the voyage, noting therein every event of moment at the time of its occurrence. In addition, he should enter the dates when the decks are scrubbed or otherwise cleaned; the ship fumigated, if necessary; the bottom-boards of the hospital bunks taken out on to the upper deck and scrubbed; the blankets shaken and aired; the bathing days and washing days; and the days on which he does not inspect the emigrants with the reason for the omission. He should state every day the nature of the weather and the latitude and longitude, and should notice the crossing of the tropics and of the line. He should enter any noteworthy instances of the good or bad conduct of those on board, or of the working of the regulations for their discipline, and copies of any letters he may write or receive on service. At the end of the journal he should place together all his general observations on the voyage, mentioning every objection he may see reason to form to the regulations, or to the victualling, or any other part of the arrangements, and stating the remedy which he would propose.

The Surgeon Superintendent should bear in mind that this journal is a very important document, not only as concerns his charge, but himself, and should be a faithful record of the occurrences of the voyage. It should therefore be carefully kept, and all matters, which have any bearing upon his functions should be noted therein. A careful entry should be made of all complaints made to him by the emigrants, and the measures taken to remedy them; and in case any investigation be necessary, the Surgeon Superintendent should request the master of the vessel to assist him. The evidence taken and the decision arrived at should be carefully entered and signed by the witnesses, by himself and by the master of the vessel and should be read to the complainant, who should be also required to sign it as a correct record of the proceedings. The occurrences of each day should be entered before its close, while fresh in the Surgeon Superintendent's memory, and loose memoranda should never be used.

Marginal index to noteable events.	Day and date of the voyage.

COLONIAL EMIGRATION FORM No. 48.

FORM OF ADMISSION AND DISCHARGE BOOK.

Particulars of Record of Emigrants treated medically during the voyage of ship _____ *to* _____

ADMISSION.				PARTICULARS OF PATIENTS.				TREATMENT.	DISCHARGE.	DEATH.	REMARKS.
Date of	Serial number.	Disease or cause of	Page of case book in which entered.	Name.	Age.	Sex.	Number in the nominal roll (list).	Number of days.	Date.	Date.	

Surgeon Superintendent,
Ship.

COLONIAL EMIGRATION FORM No. 49.

Form of Case Book.

Particulars of the cases treated during the voyage of ship to

Case No. *Page No.*

Patient's No. *in the*

Name *Age* *Sex*

Date.	Brief history of case, with notes on progress and results of treatment.	Treatment.	
		Prescriptions.	Diet.

Surgeon Superintendent,
Ship.

COLONIAL EMIGRATION FORM No. 50.

FORM OF REGISTER OF BIRTHS AND DEATHS.

Statement of Births during the voyage of ship to

Serial number.	TIME.		Sex.	Whether born alive or still-born.	Name, if any, given.	PARTICULARS OF MOTHER.					REMARKS.
	Date.	Hour.				Name.	Age.	Number in nominal roll (list).	Whether successfully delivered.	Number in case book.	

Statement of Deaths.

Serial number.	TIME.		PARTICULARS OF DECEASED EMIGRANTS.				Cause.	Number in case-book.	REMARKS.
	Day	Hour.	Name.	Age.	Sex.	Number in nominal roll (list).			

COLONIAL EMIGRATION FORM No. 51.

FORM OF REGISTER OF CHOLERA CASES.

*Particulars of cholera cases on the voyage of ship*_____*to*_____*in the year*_____.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
No.	NAME.	Age.	Rank or occupation.	Date and hour of attack.	Where attacked.	How long on board and where came from.	If admitted into hospital, date and hour.	Any premonitory diarrhœa.	If so, for how long.	Collapse.	Vomiting and purging.	Suppression of urine.	Cramps	Secondary fever.	Date of recovery.	Date of death.

FORM No. 51.—*continued.*

Instructions to Surgeon Superintendent.

In the event of cholera occurring on the voyage, the Surgeon Superintendent should, in conformity with the orders of Government, carefully enter in the cholera register the information required under the several heads given below, and on the completion of the voyage should submit a report with the register to the Colonial authorities for direct transmission to the Government of India.

The report should be arranged in the following form :—

REPORT ON CHOLERA IN IN THE MONTH OF 188
DATED , BY SURGEON

Section A.—Details of outbreak.

(1). The circumstances attending first case ; any fatigue or exposure to weather, or excess of any kind connected with it; had the person first attacked lately been in any place where cholera existed ?

(2). If the first case was in a patient already under treatment in hospital, how long under treatment, and for what disease ?

(3). Dates and other particulars of any suspicious case or cases not entered in the register ?

(4). The occurrence of previous cases in the depôts.

(5). Any prevalence of diarrhœa before or during the outbreak, the number of such cases treated within given dates not only in hospital, but also by receiving medicine outside.

Section B.—Meteorology.

Any peculiarity noted in the atmospheric phenomena, such as the force and direction of the wind, unusual stillness of the air, the amount of rain, occurrence of storm, with thunder and lightning, &c.

Section C.—Evidence of contagion.

(1). Could the first case be traced to importation, or could any connection be established between the first case and those which occurred afterwards ? If so, detail the facts.

(2). How many individuals, including medical and other officers, hospital assistants and others, both Europeans and Natives, attended on the cases of cholera which occurred, and of these how many were attacked with cholera, and on what dates ? Of the sweepers employed in collecting and removing cholera excreta (who should also be included in the above), how many were seized with cholera ? Were the circumstances connected with any of the attacks such as to lead to the conclusion that they were due to such attendance ? If so, what were they ?

Section D.—Sanitary defects.

Any defects noted in water-supply, conservancy, accommodation, &c.

Section E.—Information or opinions not included in the above.

N. B.—Section A to D inclusive should be strictly confined to a statement of facts, and hould contain no opinions.

(3). In preparing the report, attention should be given to the following points :—

(*a*). The replies under each head should be complete in themselves, and not confined to "yes" or "no" without reference to the point which is in question.

(*b*). Even when only one case of cholera has occurred, the report (and register also) should be prepared exactly according to the form prescribed.

COLONIAL EMIGRATION FORM No. 52.

FORM OF REGISTER OF DECEASED EMIGRANT'S PROPERTY.

Particulars relating to property left by deceased emigrants during the voyage of the ship bound to — ——————— *in the year* ———————

Date of death.	Serial number.	Name of deceased.	Sex.	Number in nominal roll (list).	Description of property left.		Date of delivery of effects to master.	Signature of Master in acknowledgment.	If any information on the subject be given by the emigrant, before his decease or by his relatives.	Remarks.
					Money.	Miscellaneous articles.				

Dated at
The } *Surgeon Superintendent of Ship.*

COLONIAL EMIGRATION FORM No. 53.

Form of Surgeon Superintendent's abstract report of voyage.

(*a*). The Surgeon Superintendent's abstract of the principal events of the voyage of the ship commanded by , conveying Indian emigrants from to in the year 188 .

Dates of notable occurrences.

1	2	3	4	5	6	7	8	9	10	11	12
EMBARKATION.	Left pilot at	Crossed the equator.	Entered the tropic.	Arrived at or off the Cape of Good Hope	Entered the tropic.	Arrived at St Helena.	Crossed the equator	Put into other ports and for what reasons	Arrived at port of destination.	Total number of days from date of departure to that of arrival at destination	REMARKS.

Number and description of emigrants.

EMIGRANTS.	ADULTS FROM 16 years AND UPWARDS		CHILDREN.				INFANTS UNDER TWO YEARS		Total number	REMARKS. State briefly the general condition of the emigrants during the voyage and on arrival; when did sickness prevail, in what part of the ship, its nature and probable cause.
			From 10 to under 16 years.		From two to under ten years.					
	Men.	Women	Boys	Girls.	Boys	Girls.	Male.	Female		
Embarked										
Born on the voyage										
Total										
Died from: Cholera										
Diarrhœa										
Dysentery										
Chest affections										
Fevers: Simple										
Fevers: Continued										
Fevers: Intermittent										
Fevers: Measles										
Fevers: Small pox										
Accidents										
Other diseases										
Total deducted										
Landed: In health										
Landed: Convalescent										
Landed: Sent to hospital										
Total landed										
State in appropriate column— (*a*) The daily average strength of emigrants										
(*b*) The daily average number of sick										
(*c*) The rate per cent of daily average sick to daily average strength										
(*d*) The rate per cent of deaths to daily average strength										

Rules.

(*a*) To find the daily average strength of emigrants, divide the sum of the total number of emigrants present daily by the total number of days

(*b*) To find the daily average number of sick, add together the number of sick in hospital for each day of the voyage, and divide the total by the number of days

(*c*) To find the rate per cent of daily average sick to strength, take the daily average number of sick, and multiply that number by 100, and divide the product by the daily average number of strength.

(*d*) To find the rate per cent of deaths to daily average strength, multiply the total number of deaths by 100, and divide the product by the daily average strength.

FORM No. 53—*continued.*

(*b*) *Weekly abstract of admissions to the sick list and of deaths during the voyage.*

Diseases.	1st week.		2nd week.		3rd week.		4th week.		5th week.		6th week.		7th week.		8th week.		9th week.		10th week.		11th week.		12th week.		13th week.		14th week.		15th week.		16th week.		17th week		18th week.		19th week.		20th week	
	Ad.	D.	Ad.	D.	Ad	D.	Ad.	D.	Ad.	D	Ad.	D.	Ad.	D.	Ad.	D.	Ad.	D	Ad.	D	Ad.	D.	Ad.	D	Ad	D.	Ad	D.	Ad.	D.	Ad.	D	Ad	D	Ad.	D.	Ad	D.	Ad	D.
Cholera																																								
Diarrhœa																																								
Dysentery																																								
Chest affections																																								
Fever, simple																																								
„ continued																																								
„ intermittent																																								
„ measles																																								
„ small pox																																								
Eye diseases																																								
Accidents																																								
Other diseases																																								
Total																																								

FORM No. 53—*continued.*

(*c*) *Observations of temperature in the between-decks.*

Date.	At 7 A. M.			Direction of wind aft or ahead.	Direction of cowl heads to leeward or windward.	At 1 P. M.			Direction of wind aft or ahead.	Direction of cowl heads to leeward or windward.	At 8 P. M.			Direction of wind aft or ahead.	Direction of cowl heads to leeward or windward.	At Midnight.	
	Aft.	Midships.	Forward.			Aft.	Midships.	Forward.			Aft.	Midships.	Forward			Latitude.	Longitude.

(*d*) *General Remarks.*

1. The provisions and water shipped.
2. The working of the distilling apparatus and conduct of the Engineer in charge.
3. The medicines and medical comforts supplied.
4. The ship and her ventilation.
5. The conduct of the officers.
6. The treatment of the emigrants by the crew.
7. The conduct of the compounders, and interpreters, sirdars, cooks, nurses and topazes.
8. The clothing of the emigrants.
9. The means used for ensuring cleanliness.
10. The employment of disinfectants.
11. Number of previous voyages with European emigrants.

    Ditto ditto Indian emigrants.

12. General observations and suggestions, if any.

COLONIAL EMIGRATION FORM No. 5b.

Form of Surgeon Superintendent's list of embarked Emigrants.

Number in nominal roll (list).	Name of Emigrant.	Father's name.	Sex.	Age.	Caste.	REMARKS.

136. If, after embarkation of the emigrants, any of the crew should be arrested for the possession of contraband articles or other cause, the master shall forthwith complete the required number of crew, and shall not leave the port without a complete crew, unless for any special reason he is permitted to do so by the Port Officer.

Departure with complete crew.

CHAPTER V.

THE VOYAGE.

Section I.—General Rules.

Pilotage charge of emigrant vessels.

137. The pilotage charge of all emigrant vessels leaving Calcutta which are over mate's tonnage, whether outward or inward bound, shall be held only by officers of the grades of Branch and Master Pilot.

Precautions against fire.

138. (*a*) Precautions shall be taken against the secreting of fire by emigrants, immediately after embarkation or at any time during the voyage, for smoking in the between decks; and the emigrants shall be called on to deliver up whatever matches, gunpowder, or other inflammable articles they may have with them. They shall at the same time be warned of the serious risk to the ship and passengers involved in retaining such things in their possession and in smoking in the between decks.

(*b*) The carrying of naked fires or unprotected lights or stoves into the between decks, hold, cabins, store-room, spirit-room, forecastle, or any other part of the ship shall be strictly prohibited. No smoking shall be allowed anywhere, except in the portion of the upper deck specially set apart for the purpose by the Master.

(*c*) Watches shall be kept day and night by two of the emigrants in turn, who shall on noticing any breach of these rules immediately report the same to the officer of the watch. They shall also report once in every hour to the officer of the watch that all is safe below.

(*d*) The officer of the watch shall appoint a trustworthy man of his watch to inspect the between decks, if he has reason to believe that any one is smoking below; and, on being relieved of his watch, shall, before retiring to his cabin, visit the between decks himself to see that all is safe.

Responsibility of preventive officers.

139. Before the vessel gets under way, pilots and preventive officers shall see that only the number stated in the list of passengers and crew (Form No. 43) remain on board; and that no other persons are subsequently taken into the vessel while she is proceeding to sea.

Non-employment of female emigrants as servants.

140. On the voyage, the officers and crew of the vessel shall not have any intercourse with, or in any way interfere with, the female emigrant passengers; and no female emigrant shall be employed by the master, officers, or passengers on board as a personal servant.

Outbreak of disease on ship leaving Calcutta.

Landing of infectious cases at Diamond Harbour.

141 (*a*). When any emigrant from the Port of Calcutta suffering from cholera, measles, small-pox, or scarlet fever is landed and placed in the hospital at Diamond Harbour for treatment under section 78, the Surgeon Superintendent shall, without delay, inform the Emigration Agent concerned. On receiving such information, the Emigration Agent shall arrange with the Medical Officer of the hospital to defray the requisite expenses for the treatment and keep of the patients, and of any dependents or relatives landed at the same time; and under permission from the hospital authorities to remove them to the depôt at Calcutta, when this can be done safely.

Landing of emigrants on outbreak of epidemic cholera.

141 (*b*). The Surgeon Superintendent, immediately after determining to land all the emigrants on board at Diamond Harbour under section 79, shall telegraph his decision to the Agent concerned.

Removal of emigrants to Agent's depôt.

141 (*c*). The Agent, on receiving the telegram from the Surgeon Superintendent, shall at once proceed to Diamond Harbour, or, if necessary, depute some responsible person to take charge of the emigrants when landed, and as soon as practicable thereafter shall have them removed by train to the depôt at Calcutta.

Re-embarkation of landed emigrants.

141 (*d*). The emigrants, on their return to depôt, shall, so far as possible, be isolated, and kept under observation, and they shall not be re-embarked until the Medical Inspector decides that this can safely be done, and until the vessel, returning to the embarkation wharf at Garden Reach, has been thoroughly disinfected to the satisfaction of that officer and of the Protector. The re-embarkation shall then be conducted in the manner hereinbefore prescribed.

Outbreak of disease on ship leaving Madras.

Measures to be taken on outbreak of disease on ship leaving Madras.

142. When between the time of embarkation of emigrants at Madras and the departure of the vessel, measles, scarlet fever, or small-pox, shall appear on board, the master, if so required by the Protector of Emigrants or Medical Inspector, shall take the vessel, to the quarantine station at Ennore, and land all emigrants actually suffering from such disease. The Emigration Agent for the Colony to which such emigrants have embarked shall make the necessary arrangements for their being properly lodged and fed, and shall arrange for their medical treatment while in quarantine, till such time as the Medical Inspector may declare them free from danger to others, when they shall be removed to the depôt, put on boardship, if the vessel is waiting, or returned to their homes under orders from the Protector of Emigrants.

Measures to be taken on outbreak of disease on ship leaving Madras.

143. When between the time of embarkation of emigrants and departure of such vessel, cholera or other dangerous disease shall appear on board, the master of such vessel shall obey such rules regulating to quarantine as may be in force for the time being at the Port of Madras.

Report from Masters and Surgeons after departure from Madras.

144. It shall be the duty of masters and surgeons of vessels leaving the Port of Madras with emigrants, to forward to the Protector of Emigrants, Madras, a full report of all unusual occurrences seriously affecting the health and safety of the emigrants under their case, from the first port touched at, after such occurrences may have taken place.

Section II.—Rules for the guidance of the Master.

Facilities for discharge of duties.

145. The master of an emigrant vessel shall afford to the pilot, and to the preventive officer on board, every facility for the proper discharge of their respective duties.

Support of Surgeon's authority.

146. The master shall, in all matters relating to the emigrant passengers, pay due regard to the authority of the Surgeon Superintendent; shall co-operate with him in enforcing the maintenance of order among the emigrants; shall afford him such countenance as may add to his moral authority on board; shall comply promptly with every reasonable requisition, and shall give early attention to the representations of the Surgeon Superintendent in connection with his special care of the emigrants' interests. He shall also see that the officers and crew render to the Surgeon Superintendent such assistance as he may need.

Maintenance of discipline.

147. The master shall take care that members of the crew do not enter the compartments occupied by emigrants without special permission, or orders, and that they do not annoy, abuse, or assault any emigrant, under any pretext whatever. The crew shall be strictly prevented from selling or giving opium, ganja, spirits, or any intoxicant to any of the emigrant passengers. In the event of this rule being disregarded, and of there being sufficient evidence to prove that its enforcement was neglected, or that any attempts of the crew to infringe it were not vigorously dealt with, the master shall be liable to the full penalty provided by the conditions of the bond or obligation executed by him previous to the embarkation of the emigrant passengers. He shall, moreover, be liable thenceforward to be considered unfit to command an emigrant ship.

Cleanliness of bilges.

148. The bilges of an emigrant vessel shall not be allowed to foul, and measures shall be taken to keep them as clean and free from smell as possible throughout the voyage.

Cleanliness of decks.

149. The between decks shall be kept perfectly free, shall be cleaned by scrubbing daily or otherwise, and shall be dried as much as possible, if necessary, by means of hot sand and stoves. The upper deck also shall be kept clean and clear of all unnecessary lumber.

Non-encroachment on emigrant's space.

150. No encroachment shall be allowed on the space set apart for the accommodation of the emigrants. The emigrants generally shall be allowed the free use of the main and quarter decks; and the women that of the whole of the poop or after deck, no sailmending or other work being allowed to interfere with their accommodation. All emigrants shall, when the weather permits, be encouraged to remain in the open air as long as possible.

Systematic issue of emigrants' stores.

151. The rations and water for emigrants shall be issued daily before 6 A.M. under instructions from the Surgeon Superintendent; and the officer in charge of the stores shall keep a correct account of such issue in Form No. 46.

Issue of medical stores and comforts.

152. Medical stores and comforts, shipped for the exclusive use of the emigrants, shall be issued entirely at the discretion of the Surgeon Superintendent, with the exception of spirits and wine, which shall be issued only upon the written requisition of the Surgeon Superintendent addressed to the master, specifying the patient or patients for whom the issue is required, and the quantity in each case. In no case shall the master issue more of these articles than is required for a single day's consumption. Form No. 46 shall be daily filled in and initialed by the Master and Surgeon.

Protection from annoyance during meals.

153. The Master shall see that members of the crew, whether on duty or not, do not interfere with or in any way annoy or disgust the emigrants while taking their meals.

Issue of scale allowance of water.

154. While the vessel is at sea, the prescribed quantity of drinking water shall be issued daily, and while the vessel is in the tropics, drinking water shall, if circumstances permit, be issued in excess of the scale. In the case of a vessel sailing from Calcutta emigrants shall not be restricted to the prescribed scale so long as the vessel is in the river Hooghly. Water issued for drinking shall always, if possible, be condensed water.

Water-supply for closets.

155. The supply of water for use in the water-closets shall be kept up continuously, night and day, in the tubs, or iron tanks, set apart for the purpose.

Spread of awnings and tarpaulins.

156. Awnings shall be spread over the quarter and main decks when the weather permits, so as to admit of the emigrants remaining on the upper deck as much as possible; and tarpaulins, with a view to being spread tent-fashion over the hatchways when necessary, shall always be kept at hand ready for use.

Precautions against accidents.

157. Life-buoys and life-boats shall be kept at all times in readiness for immediate use; the crew shall be exercised in fire drill once a week, and in lowering boats whenever opportunities permit, the life-boats having picked men assigned to them. The regulations of the Board of Trade respecting lights and fog signals shall be strictly observed throughout the voyage; and the times of hoisting and hauling down the lights shall be noted daily in the ship's log.

Lighting and securing of lanterns.

158. Lanterns shall be lighted at dusk and padlocked; and, besides the number of lights that may be required by the Surgeon Superintendent to be placed in the between decks, one lantern at least shall be kept burning in each water-closet, and one at each gangway, throughout the night up to day-light.

Disposal of deceased emigrants' effects.

159 The goods or effects of deceased emigrants shall be taken charge of by the master after the Surgeon Superintendent has entered in the register of deceased emigrants' property (Form No. 52) a copy of an inventory thereof prepared under rule 88; and they shall be delivered on the vessel's arrival at her destination to the Immigration Officer at the port of debarkation.

160. On arrival at the port of debarkation, the master shall deliver to the Immigration Officer, for transmission to India, the nominal roll received from the Protector of Emigants at the port of embarkation together with an attested copy of the ships log.

Delivery of documents.

Section III.—Rules for the guidance of the Surgeon Superintendent.

161. The Surgeon Superintendent shall exercise general control and superintendence over the emigrant passengers. He shall, throughout the voyage, maintain a constant watchfulness over everything that may influence the health of those under his care; and shall pay strict attention to all sanitary precautions and to the early detection and treatment of disease.

Special charge of emigrants.

162. The emigrants after embarkation shall be divided into groups, each consisting of 25 or thereabouts, and the Surgeon Superintendent shall appoint, to the charge of each group, a sardar who shall be held responsible for the good conduct and well-being of the persons under him, and for the cleanliness of the portions of the between decks occupied by them.

Appointment of sardars.

163. In the case of a vessel sailing from Calcutta, the Surgeon Superintendent shall adopt measures to prevent the emigrants from drinking water from the river.

Precautions against drinking river water.

164. The Surgeon Superintendent shall frequently caution the staff of attendants to see that the rules against smoking or carrying fire into the between decks are not infringed; and to report to him any breach of them immediately after detection of the offender.

Precautions against fire.

165. Discipline among the emigrants shall be secured by all legitimate means; and harsh treatment shall, so far as possible, be avoided. No emigrant shall, for any offence, be subjected on board to corporal punishment, or to any reduction of the prescribed quantity of daily food. If any other form of punishment become necessary, it shall be inflicted only with the consent of the Surgeon Superintendent; and particulars of each case shall be immediately entered in the ship's log.

Maintenance of discipline.

166. The Surgeon Superintendent shall appoint night watchmen from among the married emigrants, who shall see that no women visit the single men's compartment, or the crew, during the night under pretence of going to the latrines.

Prevention of immorality.

167. Any unnecessary interference on the part of the officers or crew with the emigrants, or with the space allowed to them on the upper and lower decks, and any infringement of the rules, shall at once be brought officially in writing to the notice of the Master, who shall, as soon as possible, enquire into the matter and adopt such measures as may be required.

Interference by officers and crew.

168. Ventilation, and the means of promoting or modifying it, shall receive the constant personal attention of the Surgeon Superintendent.

Attention to ventilation.

169. The compounder, interpreter, nurses, sardars, cooks, and topazes shall be under the Surgeon Superintendent's immediate control; and shall discharge their duties strictly in accordance with his instructions. In the event of any misconduct, it shall be in the power of the Surgeon Superintendent to disrate any of them, and to appoint another person instead.

Control over attendants.

170. Emigrants shall be inspected daily; and every effort shall be made to detect for immediate treatment the earliest symptoms of ill-health, and to isolate at once every case of serious communicable disease.

Inspection of emigrants.

171. All emigrants, not prevented by sickness, or other cause determined by the Surgeon Superintendent to be sufficient, shall rise not later than 7 o'clock A.M., and shall retire for the night not later than 10 o'clock P.M.

Hours for rising and retiring.

172. The emigrants on rising shall, weather permitting, be sent to the upper deck, and shall not be permitted to return to the between decks while the latter are being cleaned.

Vacating of between decks.

173. While the emigrants are on the upper deck, the between decks, including the spaces under the platforms, shall be swept and cleaned by scrubbing. This duty shall be performed by male emigrants. The planks of the sleeping platforms shall also be dry-scrubbed and, if removeable, aired on the upper deck, at least twice a week, weather permitting.

Cleaning of between decks.

174. The emigrants' clothing and blankets in use shall be aired thoroughly every day; and, whenever possible, in the open air on lines provided for the purpose. Each emigrant shall be responsible for the care of his or her own clothing, and the Surgeon Superintendent shall hold a general muster of all clothing and blankets once a week.

Airing of clothing.

175. The emigrants shall bathe daily when possible, a screen being put up for the women. Those desiring to anoint themselves with mustard or cocoanut oil shall be provided therewith at the Surgeon Superintendent's discretion. Emigrants' clothes shall be washed by them at least twice a week.

Bathing and washing.

176. The forenoon meal shall be served out to the emigrants by 9 o'clock, and the afternoon meal by 4 o'clock; and both meals shall be served on the upper deck whenever practicable.

Hours for meals.

177. The Surgeon Superintendent shall, in connection with the daily feeding of emigrants on the voyage, adhere strictly to the articles and their quantities as prescribed in the weekly diet scale. *Ordi-*

Observance of dietary scale.

narily, he may exercise his discretion in regard to alterations in the proportions, and to the mode of preparation of the articles intended for daily consumption; the daily issues, in whatever way varied, being so regulated as to fulfil, by the close of each week, the requirements of the weekly diet scale. *Extraordinarily*, under special or unlooked-for circumstances, a departure may be made from the requirements of the weekly scale. If for any sufficient reason, it becomes impossible to cook the meals, dry provisions shall be issued as provided in the scale of provisions. Whenever dry provisions are substituted for cooked food, an entry of the fact and of the circumstances necessitating it shall be made in the Surgeon Superintendent's journal. In the dieting of the sick the Surgeon Superintendent shall have absolute discretion.

Inspection of food.

178. The meals shall be served out to the emigrants in the presence of the Surgeon Superintendent, who shall see that the food is well cooked, and fairly distributed.

Care of children and the sick.

179. Special attention shall be paid by the Surgeon Superintendent to the feeding of children and of the sick. Besides their usual meals, the children of seven years of age and under shall be provided, in the early morning, with a light meal of farinaceous food mixed with milk. Arrangement shall be made for feeding the sick at stated intervals, and the Surgeon Superintendent shall take effective measures to prevent any neglect on the part of those told off for the duties of night nursing.

Non-consumption of stale food.

180. After every meal, the decks shall be carefully swept; all the cooking utensils shall be thoroughly cleaned; and no stale food shall be allowed to be secreted or consumed by either cooks or emigrants.

Open air exercise.

181. Emigrants shall be encouraged to spend most of their time in taking exercise, and amusing themselves in the fresh air of the upper deck, noisy amusements, such as singing and playing on drums, ceasing at 8 bells.

Treatment of sick emigrants.

182. Emigrants suffering from slight illness may be attended in their berths; but all serious cases shall be treated in hospital. Patients attacked by cholera, or small-pox, or other dangerous communicable disease, shall, together with all their property, be instantly and thoroughly isolated from the other emigrants; and the family or batch in which such disease shall have occurred shall be kept on another deck, if such a deck is available, or as far apart as possible from the rest of the emigrants.

Measures for prevention of an epidemic.

183. Besides the immediate isolation and treatment of the first case or cases of dangerous communicable disease, every precaution shall be taken to prevent an epidemic, strict attention being paid to premonitory symptoms, general and personal cleanliness, careful disinfection and disposal of excreta, disinfection and destruction of infected articles, free ventilation, and care of the healthy. On the occurrence of cholera, a register of the cases shall be kept in the prescribed Form No. 51.

Utilization of available places in cases of epidemic.

184. For the purpose of isolating the sick or segregating infected persons, the Master shall give up, if required to do so by the Surgeon Superintendent, any suitable places that may be available in any part of the ship, and shall put up tarpaulins or other shelter for those so isolated or segregated.

Measures of disinfection.

185. Places originally occupied by emigrants removed on account of communicable disease shall be instantly cleaned, and the deck shall be thoroughly scrubbed and disinfected.

Destruction of infected articles.

186. All clothes, blankets, mats, &c., that have been in any way in contact with those suffering from serious communicable disease, or which have been soiled, or are suspected of infection or impurity, shall be thrown overboard in the presence of the Surgeon Superintendent.

Burial of deceased emigrants.

187. Unless contagious or infectious disease be the cause of death, the corpse of an emigrant shall not be committed to the sea until six hours after death, and under no circumstances shall any burial take place until the death has been verified by the Surgeon Superintendent, Master, and Chief Officer.

Effects of deceased emigrants.

188. A correct inventory of the goods or effects of every emigrant dying on the voyage, when not claimed by some person lawfully entitled thereto, shall be made by the Master and Surgeon Superintendent conjointly; and the Surgeon Superintendent shall enter a copy thereof in the register of deceased emigrants' property in Form No. 52, with such particulars as he may be able to collect as to the names and addresses of the nearest relatives of the deceased, the Master in every case attesting the correctness of such entry by affixing his signature in the appropriate column.

Keeping of records.

189. The Surgeon Superintendent shall keep the following records during the voyage, and shall make them over, with his list of emigrants to the proper Colonial Government officer at the port of debarkation for transmission to the Protector of Emigrants concerned in India.

(*a*) Issue of provisions and medical comforts (Form No. 46).
(*b*) Surgeon Superintendent's Journal (Form No. 47).
(*c*) Admission and discharge book (Form No. 48).
(*d*) Case book (Form No. 49).
(*e*) Register of births and deaths (Form No. 50).
(*f*) Register of Cholera cases (Form No. 51).
(*g*) Register of deceased emigrants' property (Form No. 52).
(*h*) Surgeon Superintendent's abstract report of voyage (Form No. 53).

Deprivation of gratuity.

190. If any of the records, deliverable by the Surgeon Superintendent, have not been satisfactorily kept, the Surgeon Superintendent shall be liable to be deprived of so much of his gratuity as the Colonial Government may think fit.

CHAPTER VI.

RETURNED EMIGRANTS.

Intimation of arrival to Emigration Agent.

191. The master of a vessel with returned emigrants for Calcutta shall inform the Emigration Agent by telegraph from Diamond Harbour of the probable time of her arrival at Garden Reach.

Notice by Agent at Calcutta to emigration officers.

192. The Emigration Agent at Calcutta shall duly notify to the Protector, and to the Medical Inspector, the time when, the mustering of the emigrants on board having been completed, the ship will, in every respect, be ready to land her passengers.

Inspection of emigrants by Protector at Calcutta.

193(*a*). The Protector at Calcutta shall thereafter visit the ship, and shall ascertain whether the emigrants have been properly treated on the voyage, and in the colony.

Inspection of emigrants by Medical Inspector at Calcutta.

193(*b*). The Medical Inspector at Calcutta shall also proceed on board and inspect the emigrant as to their state of health, the ship as to her general condition and fittings, and samples of the stores and water that have been supplied to the emigrants on the voyage, and shall, as soon as possible after the inspection, forward a written report of the result to the Protector for the information of Government.

Arrangements for reception of returned emigrants to Madras.

194(*a*). The master of a vessel with returned emigrants for Madras from any colony to which emigration is lawful under the Act shall immediately after the arrival of the vessel at the roads, report himself to the Protector of Emigrants and make a declaration in Form A appended to this rule, that there is no sickness of a serious kind, such as measles, small-pox, scarlet fever, cholera or the like among the returned emigrants, and crew on board his ship, and shall file a certificate in Form B signed by the Surgeon in charge supporting his declaration. He shall thereupon make an application in Form C for permission to land the returned emigrants and for the necessary orders being issued to the Marine Department for the supply of boats required for their landing.

FORM A.

Declaration by _____ *master of returned emigrant vessel* _____ *from* _____.

I hereby declare there is no infectious or dangerous disease prevailing among the return emigrants or among the crew of the _____

Dated _____ *188* . *Master.*

FORM B.

Certificate by _____ *Surgeon of returned emigrant vessel* _____ *from* _____.

I hereby certify that the returned emigrants from _____ by the ship _____ are generally healthy excepting the invalids and that there is no infectious or dangerous disease prevailing amongst them or the crew of the vessel.

Dated _____ *188* . *Surgeon.*

FORM C.

Application by Master of returned emigrant vessel _____ from _____

To

The Protector of Emigrants, Madras.

SIR,

I HAVE the honour to request that you will be so good as to permit the landing of _____ returned emigrants from _____ *Ex* _____. Please issue the necessary instructions to the Marine Department for the supply of boats requisite for their landing.

I have the honour to be,
Sir,
Your most obedient servant,

Dated _____ *188* . *Master.*

Arrangements for reception of returned emigrants to Madras.

194(*b*). A nominal Roll of the returned emigrants shall be supplied by the master to the Protector of Emigrants, when applying for permission to land the returned emigrants.

Arrangements for reception of returned emigrants to Madras.

194(*c*). The Protector of Emigrants shall, immediately after the landing of the returned emigrants, cause them to be arranged in the order they stand in the nominal roll in the Emigration Yard, and shall examine them in the presence of the Master and Surgeon as to their treatment in the colony and on the voyage. Due notice shall be given to the Emigration Agent by the Master as to the time of examination by the Protector, immediately after permission is granted for their landing, to give the Agent an opportunity of being present at the examination of the returned emigrants as to their treatment in the colony.

Statement of sick and helpless emigrants.

195. The Surgeon of the ship shall, previous to arrival, prepare a statement of the sick and helpless returned emigrants in Form No. 55, and shall furnish it, after the Medical Inspector has endorsed his remarks thereon, to the Emigration Agent for his guidance. The Emigration Agent shall then transmit it to the Protector with remarks as to the manner in which such emigrants have been finally disposed of. He shall also furnish to the Protector the Surgeon's abstract of the principal events of the return voyage (Form No. 56) after carefully filling in the required information.

COLONIAL EMIGRATION FORM No. 55.

FORM OF STATEMENT OF SICK AND HELPLESS RETURNED EMIGRANTS.

Particulars of Sick and Helpless Returned Emigrants arrived in the ship_____ from_____ on the_____ of_____ 188 .

1	2	3	4	5	6	7				8	9	10
						SURGEON'S INITIAL TO BE ENTERED IN APPROPRIATE COLUMNS.						
						IF FIT TO TRAVEL.		IF UNFIT TO TRAVEL.				
Number in ship's register.	Name of returned emigrants.	Age.	Sex.	Relationship to other returned emigrants.	Physical or mental condition.	Whether without escort.	Or with escort.	Whether to be sent to Hospital	Or to asylum.	Remarks of Surgeon	Remarks of Medical Inspector	Particulars as to ultimate disposal, to be noted by Emigration Agent against each name.

Certified that all the returned emigrants, excepting the above named, are sufficiently healthy to leave the depôt at once.

DATED

The 188 .

_____
Medical Inspector of Emigrants

_____
Surgeon

Memo. No.

Ship_____

DATED ,

FORWARDED to the Protector of Emigrants for information.

The 188 .

_____
Emigration Agent for

COLONIAL EMIGRATION FORM No. 56.

FORM OF SURGEON'S ABSTRACT REPORT OF RETURN VOYAGE.

(*a*). *Surgeon's Abstract of the principal events of the voyage of the ship commanded by conveying returned Indian Emigrants from to in the year* 188 .

DATES OF NOTABLE OCCURRENCES.

N.B.—Some of the columns will not be required, or may be left blank in the case of ships from places east of the Cape of Good Hope. Column 9 may be left blank in the case of vessels bound for Madras.

1	2	3	4	5	6	7	8	9	10	11	12
Embarkation.	Left pilot at	Crossed the equator.	Entered the tropic.	Arrived at or off the Cape of Good Hope.	Entered the tropic.	Crossed the Equator.	Put into other ports, and for what reasons.	Arrived at Sand-heads.	Arrived at ultimate destination.	Total number of days from date of embarkation to date of arrival at ultimate destination.	REMARKS.

Number and Description of Returned Emigrants.

Returned emigrants.	Adults from 16 years and upwards		Minors.				Infants under 2 years.		Total number.	Remarks.—State briefly the general condition of the emigrants during the voyage and on arrival; when any sickness prevailed, in what part of the ship; its nature and probable cause.
			From 10 to under 16 years.		From 2 to under 10 years.					
	Men.	Women.	Boys.	Girls.	Boys.	Girls.	Male.	Female.		
Embarked										
Born on the voyage										
Total number										
Died from: Cholera										
Diarrhœa										
Dysentery										
Chest affections										
Fevers: Simple										
Fevers: Continued										
Fevers: Intermittent										
Fevers: Measles										
Fevers: Small-pox										
Accidents										
Other diseases										
Total died										
Landed: In health										
Landed: Convalescent										
Landed: Sent to hospital										
Total landed										
State in appropriate column— (*a*). The daily average strength of emigrants.										
(*b*). The daily average number of sick.										
(*c*) The rate per cent of daily average sick to daily average strength.										
(*d*). The rate per cent of deaths to daily average strength.										

RULES.

(a) To find the daily average strength of emigrants.—Divide the sum of the total number of emigrants present daily by the total number of days.

(b). To find the daily average number of sick.—Add together the number of sick in hospital for each day of the voyage, and divide the total by the number of days

(c). To find the rate per cent. of daily average sick to strength.—Take the daily average number of sick, and multiply that number by 100, and divide the product by the daily average number of strength.

(d). To find the rate per cent. of deaths to daily average strength.—Multiply the total number of deaths by 100, and divide the product by the daily average strength.

FORM No. 56—*continued.*

(*b*) *Weekly Abstract of Admissions to the Sick List and of Deaths during the Voyage.*

DISEASES.	1st week.		2nd week.		3rd week.		4th week.		5th week.		6th week.		7th week.		8th week.		9th week.		10th week.		11th week.		12th week.		13th week.		14th week.		15th week.		16th week.		17th week.		18th week.		19th week.		20th week.	
	Ad.	D.	Ad	D.	Ad.	D.	Ad.	D	Ad.	D.	Ad.	D.	Ad.	D.	Ad.	D.	Ad.	D.	Ad.	D.	Ad.	D	Ad	D.	Ad.	D.	Ad.	D.	Ad.	D.	Ad.	D.	Ad	D.	Ad.	D.	Ad.	D	Ad.	D.
Cholera																																								
Diarrhœa																																								
Dysentery																																								
Chest affections																																								
Fevers: Simple																																								
Fevers: Continued																																								
Fevers: Intermittent																																								
Fevers: Measles																																								
Fevers: Small pox																																								
Eye diseases																																								
Accidents																																								
Other diseases																																								
TOTAL																																								

FORM No. 56—*continued.*

(*c*) *Observations of Temperature in the Between-decks.*

DATE.	At 7 A.M.			Direction of wind aft or ahead.	Direction of cowl-heads to leeward or windward.	At 1 P.M.			Direction of wind aft or ahead.	Direction of cowl-heads to leeward or windward.	At 8 P.M.			Direction of wind aft or ahead.	Direction of cowl-heads to leeward or windward.	At MIDNIGHT.	
	Aft.	Midships.	Forward.			Aft.	Midships.	Forward.			Aft.	Midships.	Forward.			Latitude.	Longitude.

(*d*).—*General Remarks.*

1.—The provisions and water shipped.
2.—The working of the distilling apparatus, and conduct of the Engineer in charge.
3.—The medicines and medical comforts supplied.
4.—The ship and her ventilation.
5.—The conduct of the officers.
6.—The treatment of the emigrants by the crew.
7.—The conduct of the compounders and interpreters, sirdars, cooks, nurses and topazes.
8.—The clothing of the emigrants.
9.—The means used for ensuring cleanliness.
10.—The employment of desinfectants.
11.—Number of previous voyages with European emigrants and with Indian emigrants.
12.—General observations and suggestions, if any.

DATED

Surgeon,

The *188* .

Ship

196. After the official inspection by Government officers, the emigrants shall, provided there be sufficient day-light, be landed and accommodated in the depôt of the agency concerned, where they shall be properly lodged and provided for until the Agent is in a position to arrange for their departure.

Landing of emigrants.

197. The sick, unless unwilling, shall be treated in the depôt or other hospital according to circumstances; and, on their discharge from hospital, shall be dealt with like other returned emigrants who need no medical treatment.

Disposal of sick.

198. The paupers shall, if they desire it, and if the terms of their contract entitle them to be so returned, be returned to their native districts at the expense of the Agency concerned, and such returned emigrants as may be considered by the Medical Inspector to be physically or mentally helpless shall be so returned by the Agent under proper escort: provided that, in the case of paupers, the Agency shall bear the expenses of the escort, and shall provide such additional pecuniary assistance as their condition or circumstances may render necessary.

Disposal of pauper and helpless emigrants.

199. If any returned emigrants are known to have deposited money for transmission to India through the Colonial Government, the Emigration Agent concerned shall, without delay, make payment to them, in Indian money, at the official rate of exchange, of the equivalents of the amounts so deposited, and should any desire it, he shall assist such to obtain orders on the district treasuries in lieu of notes or silver, which they should be discouraged to carry about with them. The amounts payable in the cases of emigrants who have died on the voyage shall be forwarded by the Agent to the Protector of Emigrants for disposal, together with the nominal-roll of the returned emigrants containing entries against the names of the depositors of all payments made by the agency.

Payment of colonial deposits.

200. Before returned emigrants leave the depôt, the Agent shall caution those who possess money against carrying loose cash on their persons; and shall assist them, if they desire it, to obtain money orders on the treasuries of the districts to which they intend to go.

Advice to emigrants leaving depôt.

201. On the day following the debarkation both Master and Surgeon shall separately address the Protector, and shall inform him in writing of any charges or complaints which they may have to make against any one on board in connection with his or her conduct on the voyage, with a view to the necessary investigation being held before the emigrants disperse to their homes.

Complaints by Master and Surgeon.

202. When any vessel arrives with returned emigrants from any colony, the Emigration Agent concerned shall invariably forward the nominal-roll of the returned emigrants, together with all the documents relating to the voyage kept by the Surgeon, to the Protector of Emigrants for his perusal and that of the Medical Inspector.

Documents relating to voyage.

203. So soon as possible after the arrival of returned emigrants, the Protector of Emigrants shall submit a report to the Local Government in Form No. 57, and shall embody therein the results of his and the Medical Inspector's inspection of the emigrant vessel, and of the returned emigrants arrived in her.

Report on returned emigrants.

COLONIAL EMIGRATION FORM No. 57.

FORM OF PROTECTOR'S REPORT ON RETURN EMIGRANT SHIP.

Report on the returned emigrants from by the ship arrived at on the

Name of Master . . . .
Name of Surgeon . . . .
Name of assistant to Surgeon . .
Date of departure from . . .
Date of arrival at . .
Ports at which the ship touched . .

Classification of emigrants.	Embarked.		Died during the voyage.		Landed.		Total.
	Male.	Female.	Male.	Female.	Male.	Female.	
Adults of 16 years of age and upwards . .							
Minors from under 16 to 2 years of age . .							
Infants . { Under 2 years of age . .							
Infants . { Born during the voyage . . { Male . .							
Infants . { Born during the voyage . . { Female .							
Total .							

Mortality during the Voyage.

Serial number.	Name.	Sex.	Age.		Disease.	Date of admission.	Date of death.	Total deaths.	Percentage of deaths	Remarks.
			Years.	Months.						

Particulars of Estates of Deceased Emigrants.

Name.	Father's name	Caste	Residence.			Ship of import into Colony and date of departure from	Effects of deceased emigrants.			
			District.	Thana.	Village or town and mahalla.		Amount at credit of estate.			How disposed of.
							R	a.	p.	

REMARKS BY PROTECTOR OF EMIGRANTS.

DATED
The *188* .

Protector of Emigrants.

Delivery of deceased emigrants' property.

204. The master of every vessel bringing returned emigrants shall, after the emigrant passengers have been landed, make over to the Emigration Agent concerned the goods or effects of all the emigrants who have died on the voyage leaving unclaimed property, together with an extract from the register of deceased emigrants' property kept on the voyage, furnishing particulars of each case, countersigned by the Surgeon. The Agent shall forward the effects and extract to the Office of the Protector for disposal.

Disposal of deceased emigrants' property.

205. On receipt from the Emigration Agent of the effects of any deceased emigrants, the Protector shall enter all such effects in a register of deceased emigrants' estates in Form No. 58, and, after disposing to the best advantage by private or public sale of any miscellaneous articles, shall, pending enquiry for heirs, deposit in the Treasury Department of the Bank of Bengal or Madras, as the case may be, the aggregate amount at credit of the estate.

COLONIAL EMIGRATION FORM No. 58.

FORM OF REGISTER OF DECEASED EMIGRANTS' ESTATES.

Register for the Registration of the Effects of all Deceased Emigrants' Estates received and disposed of by the Protector of Emigrants.

PARTICULARS OF DECEASED EMIGRANTS.								RELATIVES OR FRIENDS ENTITLED TO SUCCEED.			PARTICULARS OF EFFECTS RECEIVED.														PARTICULARS OF FORWARDING CORRESPONDENCE.				PARTICULARS OF DISPOSAL OF EFFECTS.				
				DEATH.			IF RETURNED EMIGRANT.					FOREIGN MONEY.			MISCELLANEOUS ARTICLES.																			
Serial number.	NAME.	Father's name.	SEX.	Date of.	Place of.	If intending emigrant, number in depot register.	From what colony.	Name of vessel and number in nominal-roll.	If any will, name and particulars of legatee.	Names and addresses as provided by deceased before death.	Names and addresses of heirs as ascertained by enquiry through district officers.	Description.	Value in Indian money.			Articles.	Sale-proceeds.			Indian money.			Total amount.			Number.	Date.	From whom.	Date of receipt.	Date of deposit in Bank of Bengal or Madras.	Date of withdrawal from Bank.	Date of remittance to district officer.	Date of final disposal of deposits at credit of vacant estates.	REMARKS.
													R	a.	p.		R	a.	p.	R	a.	p.	R	a.	p.										

206. The enquiry for relatives entitled to succession shall be made by the Protector of Emigrants through district officers, and if such relatives are traced, the Protector shall withdraw the amount deposited in the Bank, and shall transmit it to the district officer concerned for payment to the person or persons reported by him to be the legal heir or heirs to the estate.

Enquiry for legal heirs.

Provided that where the unsold property of the deceased and the deposit in the Bank to the credit of his estate exceed three hundred rupees in value, the District officer shall not be bound to deliver the property or pay the money to the person or persons reported to be the legal heir or heirs except on the production of probate, letters of administration, certificate or other satisfactory evidence of title.

207. After all enquiries for the heirs of Indian emigrants dying on the return voyage from the colonies have been completed, and after the estates to which succession has been traced have been administered to, the Protector shall report to the Local Government the results of his proceedings, and shall dispose of any vacant estates in accordance with the orders received in each case.

Report of disposal of deceased emigrants' estates.

CHAPTER VII.

RECORDS.

208. The Magistrate's office shall be a central office of record for each district, and in January of each year the registers of emigrants recruited (Form No. 4) and the index (Form No. 6) kept at all subordinate offices during the previous calendar year shall be transmitted to the central office.

Custody of records.

209. The following returns and registers shall be kept in perpetuity :—

Maintenance of certain records in perpetuity.

In the Office of the Magistrate of the district.

Register of emigrants recruited	(Form No. 4)
Index to ditto	(Form No. 6)

In the Office of the Emigration Agent or, if the Emigration Agent so desires, in that of the Protector of Emigrants.

Depôt register	(Form No. 10)
Register of deceased emigrants' property . . .	(Form No. 11)

In the Office of the Protector of Emigrants.

The nominal roll (list)	(Form No. 21)
The Surgeon Superintendent's register of births and deaths at sea	(Form No. 50)
Register of deceased emigrants' property . . .	(Form No. 58)

210. The following forms and returns shall be kept in the office of the Protector of Emigrants for three years from the date of their receipt by him :—

Forms and returns to be kept by Protector of Emigrants for three years.

Return of sickness in depôt	(Form No. 13)
Certificate of medical examination of emigrants . .	(Form No. 22)
Surgeon Superintendent's Journal	(Form No. 47)
Return of cholera cases	(Form No. 51)

211. The returns, registers, copies of agreements and other papers required to be furnished to the Protector of Emigrants or the Medical Inspector shall be destroyed on the expiry of one year from the date of their receipt.

Destruction of records.

APPENDIX TO THE RULES UNDER THE INDIAN EMIGRATION ACT, XXI OF 1883.

N.B.—Throughout this Appendix provided that there is nothing repugnant in the subject or context, two children under 10 years of age shall be reckoned as one emigrant.

SCHEDULE A.

Vessel.

Requriements for Emigrant Vessels.—The Marine Surveyor shall satisfy himself, in respect to every vessel chartered for the conveyance of emigrants, either that, if constructed of iron or steel, she is classed in Lloyd's Register of British and Foreign Shipping * AI, AI, or 100 AI; or that, if of composite construction or built of wood, she is classed AI in Lloyd's Register, or does not exceed in age once and two-thirds her original classification: or that she has been pronounced in Calcutta or Madras, as the case may be, by at least two competent Surveyors of Shipping, after a full and careful survey in the manner prescribed by Lloyd's rules, to be fully equal to vessels classed as above.

Hull.

Examination in dry dock.—No iron vessel shall be eligible for the conveyance of emigrants unless she has been examined in dry dock, or in slip-way, within twelve months of the date on which she is to sail: and no wooden vessel shall be eligible unless she has been so examined within eighteen months of that date. In case a vessel has been stranded, she shall be examined in dry dock before being certified as eligible, notwithstanding that she may have been so examined shortly before such stranding took place.

Internal examination.—The vessel shall be opened up for internal examination, by the ceiling being lifted or listings cut as required, to the entire satisfaction of the Marine Surveyor.

Masts, spars, and rigging.

Rigging in general.—Masts, spars, and rigging of every vessel shall be in all respects in accordance with Lloyd's requirements for vessels of her tonnage; and suitable spare spars shall be provided to the satisfaction of the Marine Surveyor.

Rigging for steamers.—Every steamer shall be sufficiently well rigged to enable her to bear up under canvas for a lee port, in case of accident to her machinery.

Anchors, chains, and hawsers.

Every vessel shall be provided with anchors, cables, and hawsers, in accordance with Lloyd's requirements for vessels' tonnage. All the cables shall be taken out of lockers for examination when required by the Marine Surveyor, and at least once a year; and all shackle-pins shall be backed out and cleaned, &c.

Sails and running gear.

Two complete suits of sails, and proper storm sails, shall be provided in every sailing or steam-vessel, and all necessary running gear shall be provided to the satisfaction of the Marine Surveyor. One complete suit of main, quarter, and poop-deck awnings shall also be provided.

Boats.

Scale.—Every vessel shall have boats of approved construction, in accordance with the following boat scale:—

Registered tonnage of ship.	Number of boats not less than	Sailing vessel.		Steam vessel.	
		Minimum cubic contents of life-boats.	Minimum cubic contents of all the boats of the ship.	Minimum cubic contents of life-boats.	Minimum cubic contents of all the boats of the ship.
		Feet.	Feet.	Feet.	Feet.
Less than 200 tons	2	150	394	230	614
200 and less than 400 tons	3	200	712	302	1,095
400 ditto 600 „	4	250	1,205	330	1 462
600 ditto 800 „	5	280	1,738	330	1,730
800 ditto 1,000 „	5	400	2,045	330	2,045
1,000 ditto 1,250 „	6	900	2,545	900	2,545
1,250 ditto 1,500 „	6	900	3,000	900	3,000
1,500 and upwards	7	928	3,600	928	3,600

N.B.—The length over all *plus* the extreme breadth *plus* the inside depth amidships to be considered as the cubic contents.

Requirements.—Every boat shall be provided to the satisfaction of the Marine Surveyor with masts, sails, painters, oars, rowlocks or tholes, rudder and tiller, boat hooks, plugs and breakers; all of which shall be properly secured in the boats.

Fittings.—Each boat shall be supplied with two fresh-water beakers, two small tin-lined lockers fitted under the side seats in the stern, and each locker capable of holding about 50 lbs of biscuit, and a tightly spread canvas cover.

Position.—In the case of sailing vessels, all the boats, excepting the two life-boats, shall be carried on the skids, and all the cheeks of the chocks shall be made to work on hinges.

Life-boats.—Of the total number of boats, at least two shall be carried at the quarters, and fitted as life-boats, with Clifford's or other approved lowering apparatus. The hatchet or tomahawk, which is to be kept in each end of each life-boat, shall be in good order and attached with a lanyard: a life-jacket or belt for each oarsman, and one for the

cockswain, shall also be provided: and a life line in loops shall run round the outside of the boat, and be securely made fast.

Life-jackets.

No life-jacket or belt shall be approved that is not capable of floating in the water for 24 hours with 23lb of iron suspended from it. To ensure this buoyancy, a life-jacket, in which the cork must be exposed and have a canvas back and straps only, shall weigh 5lb when dry.

Life-buoys.

Number.—At least six life-buoys shall be provided, two of which shall be fitted with float signals. Six small and two large Holme's distress signals shall besides be provided for night use.

Material.—No life-buoys with stuffed rushes or with cork or other shavings, or granulated cork, or sola, or any loose material shall be approved by the Marine Surveyor. All cork life-buoys shall be constructed of solid cork, and fitted with life lines and loops securely seized to them. No life-buoy shall be approved that will not float for 24 hours in water with 32lbs of iron suspended from it.

Substitute—In lieu of life-buoys made of solid cork, any other strong life-buoys of an approved pattern, capable of floating in the water for 24 hours with 40lbs. of iron suspended from them, may be accepted. No contrivance shall be approved as a life-buoy that requires inflation before use.

Fastening.—Life-buoys with lines attached shall be secured by toggle and becket, or by any other similar method allowing of their rapid release. They shall not be lashed or seized to the rail or any other part of the vessel, but shall be kept so as to be ready for use at a moment's notice in case of emergency.

Examination.—In all cases, the Marine Surveyor shall carefully examine the life-buoys, satisfy himself of their buoyancy, and shall see that the materials of which they are composed have not become sodden, and that the lines attached to them are sufficient.

Penalties.—The Marine Surveyor shall call the attention of owners and masters to the penalties imposed under section 293 of the Merchant Shipping Act for not keeping the boat and efficient life-buoys in constant readiness.

Fire-engines, fire-buckets, and pumps

Fire-engines and buckets.—The number of fire-engines and fire buckets to be carried in an emigrant ship shall be as follows:—

Registered tonnage of ship.	Power of engines.	Suction pipe.		Delivery pipe in 25 feet lengths		Number of jets to fit branch pipe.	Number of fire-buckets to be carried
		Length	Diameter.	Length	Diameter		
		Ft.	In.	Ft.	In.		
Under 100 tons	One engine capable of pumping 30 gallons per minute.	25	1¼	75	1⅜	1 straight $\frac{9}{16}$ inch . 1 curved $\frac{9}{16}$ " . 1 rose (copper) .	One for each of crew, exclusive of officers.
Five hundred to 1,000 tons	One engine capable of pumping 40 gallons per minute.	28	2¼	125	2	1 straight $\frac{10}{16}$ inch . 1 curved $\frac{11}{16}$ " . 1 rose (copper) .	
Over 1,000 tons	One engine capable of pumping 50 gallons per minute, or two of the preceding sizes.	30	2½	150	2½	1 straight $\frac{13}{16}$ inch . 1 curved $\frac{13}{16}$ " . 1 rose (copper) .	

N.B.—All the working parts of the engines to be of gun-metal. The Suction pipe must be fitted with a copper rose, weighted to 10lb with a ring and a rope attached to act as a guy.

Pumps.—One head pump, one stern pump, and one hold pump, with flexible hose for issuing fresh water on the upper deck.

L'Extincteur.—All emigrant vessels will also carry the apparatus known as "L'Extincteur" to be fitted with a fine spray nozzle.

Signals.

In every emigrant vessel the following apparatus for signalling shall be provided.

Lights and fog.—One complete set of regulation side lights and anchor light, as per Board of Trade requirements, one mechanical fog-horn and one bell.

Distress.—One gun of at least 3½ inch bore, or one mortar of at least 5½ inch bore, with 12 charges of ammunition, each charge containing 16 ounces of pebble or beam powder in a flannel bag.

An air-tight copper magazine, rammers, sponges, wads, priming wires, friction tubes, powder flask, with fine powder for priming, and means for withdrawing charges.

Twelve sixteen ounces rockets and sticks.

Twenty-four blue lights.

Ordinary.—One complete set of new Commercial Code signal flags.

Instruments.

The instruments to be provided shall be as follows:—

(*a*) Axes, exclusive of boats axes, 2.

(*b*) Barometers, 1 at least.

(c) Chronometers, 2.
(d) Compasses, 1 steering, 1 azimuth, and 1 spare; besides, 1 compass for each life-boat.
(e) Lightning conductors, one at least fitted to mainmast.
(f) Lead and lines, deep sea and hand lead, 2 of each.

Charts and books.

Charts.—Admiralty charts of all the seas the vessel is to traverse; and of the islands, coasts, ports, and harbours contiguous thereto.

Books.—(1) The Commercial Code Signal book.
(2) The latest Commercial Code list of ships.
(3) Horsburgh's India Sailing Directory (Captain Taylor's edition).
(4) South American Pilot, Part I.
(5) West India Pilot, Volumes I and II.
(6) Nautical Almanac.
(7) Law of Storms.

Crew of emigrant vessel.

Scale according to tonnage of the number of hands to be carried in sailing and steam-vessels.

Sailing vessels.—(a) For the first 500 tons and under, Europeans four hands, and natives six hands to every 100 tons.

(b) From 600 to 1,500 tons, Europeans two additional hands, and natives three additional hands to every additional 100 tons.

(c) From 1,500 tons upwards, Europeans and natives one additional hand to every additional 100 tons.

Steam vessels.—(a). For the first 500 tons and under, Europeans three hands, and natives five hands to every 100 tons.

(b) From 600 to 1,500 tons, Europeans one and a half additional hands, and natives two additional hands to every additional 100 tons.

(c) From 1,500 tons upwards, Europeans half an additional hand, and natives one additional hand to every additional 100 tons.

The total number of hands shall include the master and the four officers: and two-thirds of the ship's company, exclusive of the master and the four officers, shall be made up of (A. Bs.) able seamen. In case of mixed crews the number shall be in proportion.

The master and the four officers shall possess certificates of competency corresponding to their rank; or in the case of the officers, certificates of higher grade and not only of service; and shall not be natives. They shall, if a native crew be carried, be capable of issuing their orders intelligibly. In the case of steam-vessels, no steamer shall carry less than three engineers: and every steamer of one hundred nominal horse-power and upwards as per ship's register shall carry, as First Engineer, an engineer holding a first class certificate; and as Second Engineer, an engineer holding a second class certificate or a certificate of a higher grade, being in every case certificates of either competency or service, but not of inland service. In steamers of under one hundred nominal horse-power, the First Engineer shall hold a second class certificate or a certificate of a higher grade, of either competency or service, but not of inland service. The engine-room crew, exclusive of the three engineers, shall be in number not less than in the ratio of six men for every hundred nominal horse-power, if Europeans; and nine men, if natives.

Decks and deck openings.

Between-decks.—Thickness.—The between-decks shall be at least one and a half inch thick, properly laid, and thoroughly caulked and paid throughout.

Height.—The between-decks shall in no case be less in height from deck to deck than six feet, and emigrants shall not be accommodated in any lower passenger deck than the between-decks.

Iron decks.—Every vessel bound to any place west of the Cape of Good Hope, or to Fiji *viâ* South Australia, having iron between-decks, shall have a water-tight wooden deck properly laid over it.

Hatches.—The hatches of the between-decks shall not have gratings, but shall be solid, strong, in good condition, and well fitted. Any hatch that is not to be caulked for the voyage shall be closed, and covered with sound tarpaulins properly fastened down to the combings by means of iron bars securely locked.

Air holes.—All air holes and other apertures, likely to allow the escape of effluvia from the cargo or bilge into the between-decks, shall be effectually closed.

Pipes.—All pipes leading from the ship's water-closets, baths, or cisterns shall be ascertained by the Marine Surveyor to be perfectly sound and in good order. The pipes intended for the conveyance anywhere of sea, soiled, or waste water shall not pass through drinking water tanks; nor shall they be allowed to continue in any position in which they are likely by leaking to contaminate the purity of the drinking water, or of the air in the between-decks or other places intended for the accommodation of emigrants.

Upper deck thickness.—The upper deck of every emigrant vessel shall be properly laid, thoroughly caulked and paid throughout: and its thickness shall not be less than that given in Lloyd's rules for scantling according to the tonnage of the vessel.

Iron deck.—Every vessel with an iron upper deck shall have such deck covered with a properly laid water-tight wooden deck.

Structures.—All structures and fittings on the upper deck, such as the poop or round-house, deck-houses, galleys, water-closets, and booby-hatches, shall be strongly constructed; and if they are to be utilized for emigrants, the Marine Surveyor shall satisfy himself that they are properly built and secured, and that they conform to the regulations governing space and ventilation.

Lumber.—No lumber of any kind shall be placed on the upper deck, and all the necessary fittings, water-tanks, tubs, and spare spars shall be properly secured to the Marine Surveyor's satisfaction.

Water tanks.—The soundness, purity, and capacity of main tanks, or other fixed receptacles for water shall be examined and certified by the Marine Surveyor. Excepting after-compartments, if approved, no receptacles for water that form part of the hull of the vessel shall contain drinking water for either emigrants or crew.

Hold.

Bilges.—The purity of the bilges shall be ascertained, and they shall be disinfected, if necessary, to the satisfaction of the Marine Surveyor.

SCHEDULE B.

VENTILATION AND LIGHTING OF EMIGRANT VESSELS.

General Rules.

The requirements of this schedule shall apply to all steam and sailing vessels chartered for the conveyance of emigrants.

2. The ventilation of the between-decks shall be distinct from that of the hold.

3. All air-holes in the between-decks communicating with the hold shall be effectually closed, to prevent the escape into the between-decks of foul air from the bilge, or of steam from the cargo; and all ventilating shafts, tubes, or other openings intended to promote the ventilation of the hold, shall be fitted to act independently of those adapted to the requirements of the between-decks ventilation.

The size and situation of all ventilators for the between-decks and hold respectively shall be determined with due regard to their efficiency and the safety of the vessel by the Marine Surveyor, who shall satisfy himself that all the appliances for both natural and artificial ventilation meet the requirements of the rules, and are in good working order.

The Marine Surveyor, on determining the size and situation of the requisite ventilators, shall cause the dimensions and positions of the between-deck ventilators to be marked with chalk or paint on the under surface of the upper deck so as to afford the Medical Inspector, when holding his primary inspection, an opportunity of judging of the intended means of ventilation, and of indicating any alterations which he may deem necessary in respect thereof.

Natural ventilation of between-decks.—Besides hatchways, cowls, or air-shafts, every vessel shall be provided with properly fitted double scuttles on each side, one of glass and one of metal, fitted independently of each other to the side of the ship. These shall be placed about 14 feet apart, and as close under the upper deck as possible; and with a view to prevent emigrants tampering with them, they shall fasten, when closed, by means of square-headed screw bolts without handles, capable of being opened only with a carpenter's spanner.

Exclusive of side and sternports, and, in steamers, of openings into the engine-room, stoke-holes, coal-bunkers, collision compartments, and screw tunnel, the effective size, or sectional area of the hatch openings and of other apertures for the ventilation of emigrants' compartments taken collectively, shall be calculated at the rate of not less than 50 square inches per emigrant, and at least one-fifth of such ventilating area shall be available even in excessively bad weather, necessitating the closing of hatches.

In view of the varying conditions to be dealt with, of the importance of fresh air, and of the facilities for reducing or modifying ventilation, any existing openings in excess of the prescribed approximate requirement shall not be closed, even on other grounds, without the written authority of the Marine Surveyor.

The relative positions of ventilating tubes or shafts in emigrant vessels shall be governed by the following rules:—

(*a*). A pair of cowl-headed tubes, or one large central tube or air-shaft, shall be fitted as far aft as possible, and similar ventilators shall be fitted as far forward as possible; and in no case shall they be more than six feet from the extreme end or bulk-head, aft or forward respectively, so that the between-decks may be thoroughly ventilated. All other tubes or air-shafts needed for the between-decks shall, as far as practicable, be so distributed in the intervening spaces between the several hatchways as to ensure throughout an equable supply of fresh air.

(*b*). Inlets for fresh air shall be so placed as to avoid, as much as possible, the risk of receiving the foul air from outlets.

(*c*). With a view to secure for ventilators the support and protection of the solid structures of the ship, and thus render them capable of being kept open in bad weather when the hatches have to be closed, as large a proportion as possible of the required ventilation shall be secured through cowl-headed tubes and air-shafts carried up directly from the between-decks to the open air above through the poop, deck-houses, and forecastle.

Such portions of the upper deck hatchways as are not fitted with storm hatches, and can safely be utilized for ventilation, shall be kept open, but shall be protected against accidents by iron gratings admitting of the hatches being closed and their covers readily put on when necessary. The appropriate hatches and their tarpaulins shall be securely and conveniently placed near the hatchways to which they belong for immediate use when needed.

Cowl-headed tubes shall, when practicable, be preferred to air-shafts. But when cowls are largely or exclusively employed, and the decks are consequently dark, a sufficient number of deck-lights shall be fixed into the upper deck.

Every cowl-headed tube shall be fitted with an air diffuser at its lower end, and with a suitable plug for closing the deck opening in bad weather; and every air-shaft shall be provided with a sky-light cover, and a tarpaulin to be spread tent-fashion over it in wet weather, obviating the necessity for closing the sky-light cover for every passing shower.

No less than five wind-sails, each measuring fully 21 feet long, shall be provided for the exclusive use of the emigrants.

Of the cargo hold.—Exclusive of ventilation through hollow iron masts, the hold of every steam or sailing vessel shall be fitted, to the satisfaction of the Marine Surveyor, with cowl-headed ventilators, having an aggregate sectional area of not less than 4 square feet to every 1,000 tons of the vessel's register: and the mouth of every such cowl shall be protected by a convex wire netting protector, one-fourth inch mesh, against the possibility of live embers from pipes or *chillams* being thrown down into the hold.

The stoppage of ventilation through the masts or other ventilating openings shall be guarded against by arranging the dunnage and cargo about the outlets in such manner as to secure the continuous escape of foul air.

Ventilation.—Every sailing and steam vessel carrying emigrants to colonies west of the Cape shall be fitted with some efficient contrivance to be approved by the Protector and Medical Inspector of Emigrants for artificially ventilating the between-decks and hold. Provided that vessels which are at the time of the publication of these rules fitted with ventilating apparatus, approved under the rules under Act VII of 1871, shall be permitted to continue running with such apparatus. In the case of a vessel that is again chartered for the conveyance of coolies, the means of natural ventilation fitted for the last voyage need not be interfered with, provided that the Protector and Medical Inspector of Emigrants are satisfied that they continue the same and were found to be sufficient on that voyage.

SCHEDULE C.

Requirements for distilling and steam-cooking apparatus.

All condensers shall have a separate engine for working the circulating cold-water pump, and under no circumstances shall this engine do any other work except that of feeding the steam-boiler.

All condensers shall be fitted with a filter and an aerating valve, the filter being charged with animal charcoal; and no condensed water from the food boilers shall pass without filtration into the tanks for storing water for drinking purposes.

The arrangement for discharging the circulating water from the condenser shall admit of the water being delivered into buckets or by means of a suitable hose and connection to be provided discharged over each side of the ship, or utilized for the washing of decks, the cleaning of latrines, and the extinguishing of fire.

Boilers shall be furnished with a steam-gauge, indexed to double the working pressure, a glass water-gauge and two separate gauge cocks, one safety valve, and two mud-hole doors for cleaning purposes.

Boilers and all machinery shall be properly covered in; and any wooden bulkhead in the vicinity of the boiler shall be covered with sheet lead, 4½ lb to the square foot, and securely fastened thereto.

The undermentioned requirements shall be supplied with each condenser.—

1 Hydrometer and thermometer.
1 Chipping hammer and spare handle.
2 Flat chisels.
2 Cross-cut chisels.
1 Ratchet-brace.
4 Drills, ⅜, ½, ⅝ and ¾ inch.
1 Set of taps and dies, comprising at least the following dimensions:—¼, ⅜, ½ and ⅝ inch.
2 Suitable spanners (say) ⅝ and ⅞ inch.
1 Shifting spanner.
6 Files and handles, assorted.
1 Soldering bolt (copper).
2 Pairs gas tongs to fit piping.
1 Small vice and bench.
1 Smith's forge.
1 Do. anvil.
3 Fire-irons suitable for the boilers.
2 Firing shovels.
¾ Set of spare fire bars.
4 Dozens spare bolts and nuts of useful sizes.

2¾-inch pipe connections.
2½-inch „ ditto.
2¾-inch „ elbows.
2½-inch „ ditto.
} The dimensions of the piping in connection with the condenser are to be substituted, if not as noted.

1 Spare length of piping for main suction of at least 12 feet in length.
1 Length of smaller piping.
1 Spare slide rod for engine.
6 Spare gauge glasses for boiler.
25 India-rubber rings for ditto.
6 Spare gauge glasses for condenser
25 India rubber rings for condenser } when required.
A set of spare valves for pump of condenser.
7 lb of hard solder.
7 „ of soft do.
7 „ of borax.
7 „ of resin.
57 „ of charcoal (animal).
14 „ of red-lead.
14 „ of white-lead.
14 „ of spun yarn or patent packing to suit glands.
1 Gallon linseed oil.
10 Gallons oil for lubrication.
10 lb cotton, waste.
40 Tons of English coal for a 20 weeks' passage to the West Indies besides 10 tons required for crew, 5 tons for cabin, and 5 tons per 100 emigrants for steam cooking apparatus; proportionate quantities being supplied for longer or shorter voyages.

All the piping in connection with the condenser, especially the main suction and the condensed water discharge pipe, shall be led in positions secure from accident, or securely encased.

At the time of survey the condenser shall be worked, the condensed water being delivered into a tub large enough to contain at least the quantity delivered by the condenser during the space of half an hour. This quantity shall be accurately measured by a stamped imperial gallon measure, to be furnished by the ship, and no allowance shall be made for any waste occurring from defective arrangements, that is to say, once the time has been taken as commencing the experiment, the quantity of water produced in the next half hour shall determine the efficiency of the machine.

The whole of the tools shall be shown to the Engineer-Surveyor, and be of a class that will satisfy his requirements.

A competent person, subject to the approval of the Engineer-Surveyor, shall be appointed to have charge of the apparatus, &c., for the voyage.

All the food boilers connected with steam cooking arrangements shall be cased with wood, and fitted with safety valves.

No certificate shall be granted unless the condensing machine can yield as many gallons of distilled water in 24 hours as will be needed under scale allowance for the full number of emigrants and crew which the vessel can legally carry.

SCHEDULE D.

FITTINGS FOR EMIGRANT VESSELS.

General Rules.

Metal fittings.

1. Whenever suitable and consistent with requirements, iron or other metal shall be employed in the construction of an emigrant ship's fittings. The water-closet seats or foot-rests, floors or troughs and their shoots, shall invariably be of metal or lined with zinc or lead, properly fastened or soldered.

Wooden fittings.

2. Where wood has to be employed as in the case of bottom boards for bunks and sleeping platforms, it shall be of sufficient thickness—at least one inch—and smoothly planed *before* being utilized for any purpose. The wood used in constructing the combings of booby hatches, stanchions, and other supporting frames or structures shall not be less than three inches square; and the thickness of the planking used for platforms, bunks, water-closets and other similar purposes shall not be less than one inch.

Fastenings of fittings.

3. All fittings shall be strongly put together, and all hinges, bolts, clamps, metal ventilating tubes, cowl-heads and their deck phlanges, and every other description of fittings shall be thoroughly well fastened against rough usage.

Old fittings.

4. The cast-off wooden fittings of any emigrant vessel shall on no account be employed in fitting any other emigrant vessel; nor shall the wooden fittings of a previous voyage be utilised for any succeeding voyage without the written permission of the Medical Inspector of Emigrants obtained by the master during the primary inspection of his vessel.

Fittings of the Upper Deck.

Hospital.

1. The hospital shall, in every case, be on the upper deck, and shall be fitted in a deck house except in vessels proceeding to Fiji by the South Australian route, in which, if practicable, the forward poop cabins shall be fitted for hospital purposes. In the absence of a suitable deck-house, the hospital-house shall be built as strong, secure, and water-tight as a deck-house should be. The doors of the hospital-house shall, when practicable, be fitted aft, and accommodation shall be provided therein for two per cent. of the total number of emigrants to be carried in the vessel at the rate of 18 superficial feet per emigrant. The hospital space shall be divided by means of a bulk-head or screen, which shall be so constructed as not to interfere with ventilation, into two compartments for the separate accommodation of male and female patients, and shall be ventilated, lighted, and fitted to the satisfaction of the Medical Inspector. The bunks shall be constructed to fold out of the way when not needed, and shall be fitted with either bottom boards, or strong sacking bottoms, tightly stretched and securely fastened. In either case the bottoms shall be removeable and capable of being thoroughly cleaned, aired, and renewed if necessary during the voyage.

Dispensary.

2. A well lighted and suitably fitted dispensary shall be provided either in a deck-house, or in one of the forward poop cabins subject to the approval of the Medical Inspector. The dispensary shall be a compartment separate from the hospital or compounder's cabin, and shall be capable of holding a fitted medicine chest, a folding table, a small dispensary stove for the warming of food, &c., for patients during the night, and racks for drugs and appliances in immediate use. It shall be provided with a lock and key.

Store-room.

3. A store-room, sufficiently large to hold all the medical comforts (excepting wines and spirits), and a day's issue of ordinary provisions, shall be fitted in a deck-house or in one of the poop cabins, and shall be provided with lock and key.

Spirit-room.

4. A small compartment for the safe custody of all the spirits and wines stored for emigrant passengers and ship's use shall be provided in one of the cabins which shall be fitted with lock and key.

Distilling apparatus.

5. There shall be provided and fitted up in a covered space on the upper deck of every emigrant vessel an apparatus for distilling fresh from salt water (either Normandy's, Graveley's, Chaplin's, or such other, as may be approved by the Marine Surveyor) of a size calculated to yield as many gallons of distilled water in 24 hours as will be needed under scale allowance for the full number of emigrants and crew the vessel can legally carry. The apparatus shall be carefully examined and tested by the Engineer-Surveyor, who shall not give a certificate to the master until he is satisfied that all the requirements of the schedule have been complied with.

Galley.

6. The emigrants' galley shall be provided in a deck-house and in a compartment separate from that of the ship's or crew's galley. It shall be fitted with a steam cooking apparatus approved by the Marine Surveyor; and also with an ordinary cooking range, capable of baking *chuppatis* for the total number of emigrants to be carried, as well as of accommodating, in the event of any accident to the steam cooking apparatus, the full number of large-size regulation boilers to be put on board. A suitable lever with chains and hooks for lifting the boilers off the fire shall also be provided.

Latrines.

7. *Structure.*—Latrines shall be fitted in convenient positions close against the bulwarks, so that their soil shoots may lead immediately out of ports or other suitable openings, and be projected well beyond the vessel's side. They shall be well built, securely fastened to the deck and bulwarks, and made water-tight.

Blocks.—The latrines shall be in four separate blocks; two forward on the port and starboard side of the vessel respectively being reserved for men, and two aft on the port and starboard side respectively for women and children. Each block shall be provided with an inclined continuous metal floor or trough, as free as possible from obstructive angles, and terminating in the soil shoot with a good fall, favouring a free discharge of soil and fluids.

Compartments.—Every block shall be divided into separate private compartments, well ventilated, and lighted throughout the night by means of a safety lantern, so fitted as to distribute its light into all the compartments.

The total number of compartments shall be regulated according to the following scale:—

Number of emigrants to be carried.	Number of compartments.				Remarks.
	To be fitted on each side of deck			Total number on both sides.	
	For men in forward block.	For women and children in after block	Total number.		
For under 150 . . .	2	1	3	6	There should be three compartments on each side for any number under the first 150 emigrants, and in order to avoid crowding the decks with a larger number of closets than have been found by experience to be sufficient, such number should not be increased at a higher rate than one compartment to every additional 50 emigrants
„ 150 and under 200 . .	2	2	4	8	
200 do. 250 . .	3	2	5	10	
„ 250 do. 300 .	3	3	6	12	
„ 300 do. 350 .	4	3	7	14	
„ 350 do. 400 . .	4	4	8	16	
„ 400 do. 450 . .	5	4	9	18	
„ 450 do. 500 . .	5	5	10	20	
„ 500 do 550 . .	6	5	11	22	
„ 550 do. 600 . .	6	6	12	24	
„ 600 do. 650 . .	7	6	13	26	
„ 650 do. 700 . .	7	7	14	28	

Each compartment shall measure 22 inches in breadth and 28 inches in length, and the seat in it shall be 22 inches square. A metal foot-rest and hand-rail shall be fitted on either side of each compartment. Each of the foot-rests shall be seven inches wide, and they shall be so placed as to leave between them a central opening eight inches wide, directly over the closet floor or trough below. Every compartment shall, moreover, be fitted with a strongly hinged door, capable of closing automatically, and of being bolted or buttoned outside as well as inside, and each door shall have a double knotted hand-rope or becket passed through it for a handle. The three sides of each compartment, if of wood, shall be lined with metal to the height of one foot from the foot-rests.

Cemented floor.—The portion of the upper deck occupied by the latrines shall be cemented and coal-tarred throughout.

Steps.—Should the seats of any latrine compartment be unavoidably high, a convenient step shall be provided at the entrance.

Flushing.—With a view to the latrines being freely and frequently flushed by means of a hose and force-pump from the outside, a metal funnel shall be inserted under the foot-rests

at each end of every block to admit a free discharge of water over the floor or trough of the latrine below.

Platforms for vegetables.

A strongly constructed platform shall be fitted between the skids or in some other convenient place aft, and shall be of sufficient size to admit of the stowage without crushing of the stock of onions on one side and of potatoes on the other, with a passage between; and of the slinging, if necessary, of the pumpkins under it. Two tarpaulins also shall be provided, each large enough to spread over the onions and potatoes respectively so as to effectually shelter them from rain. Such other tarpaulins as may be needed for the protection of pumpkins or other vegetables in exposed places shall also be provided.

8. The following miscellaneous requirements for the upper deck shall also be provided.

Miscellaneous requirements.

Tanks.—At least one conveniently placed and properly secured iron tank, capable of holding a day's allowance of water for the total number of emigrants to be carried, and fitted with an efficient rapid filter; a locked cover for the manhole, a discharge pipe near the bottom for cleaning the tank, and at least two moderate sized taps, about one foot from the bottom and clear of sediment, with removable keys for each. Should a second tank be found necessary, it shall be similarly fitted, if not united, to the first by means of a connecting pipe about a foot from the bottom of each, admitting of its contents flowing into the first.

Sheep pens.—Sheep pens for emigrants' sheep separate from those required for the ship's sheep.

Dirt shoot.—A portable metal dirt shoot leading out of any port hole.

Bathing screen.—A canvas bathing screen for the women.

Hatchways.

Booby hatches.—The hatchways of vessels bound to places east of the Cape, and to Fiji *viâ* Torres Strait, shall be fitted with strong iron frames for the support of closely fitting tarpaulins capable of being rolled up out of the way in fine weather; but those of vessels bound to places west of the Cape, and to Fiji *viâ* South Australia shall be fitted with strongly built water tight booby hatches, fastened securely outside the hatchway combings, leaving a few inches space all round between the combings and the inner sides of the booby hatches for the fastening, when necessary, of the ordinary hatches and their tarpaulins without interfering with the booby hatches. Whenever practicable, the booby hatches shall be so constructed as to admit of the ladders leading down into the between-decks being placed fore and aft, and of their lids opening, so that the gangway may be either at the forward or after end of the hatch, whichever proves most convenient; but in any case, to avoid accidents, the open spaces under the lids opposite the gangways shall be protected by means of iron rod gratings. The lids when open shall rest against, and be capable of being securely fastened to, strong gallows fitted to each hatch; and should they be large, each lid shall be divided into two parts capable of being folded back twice.

Tent tarpaulins.—Every hatchway shall be provided with a large tarpaulin, which can be spread tent-fashion over it in wet weather. In the case of any hatchway that is fitted with a storm-hatch, and also with an adjoining grating for ventilation, the tarpaulins shall be sufficiently large to completely cover and protect from rain not merely the storm-hatch but also the grating covered ventilating portion of the open hatch.

Fittings of the between-decks.

Compartments of between-decks.

There shall be a totally separate compartment in the fore part of the between-decks for the accommodation of the single men; and the division shall be effected by means of a shifting frame with wooden or iron bars vertically placed five inches apart, or of iron netting which can be adjusted to the height and width of the between-decks, so as to form a compartment of such size as will be legally capable of accommodating the number of single men intended to be embarked. A division shall also be made in the after part of the between-decks by means of two wooden or iron bars horizontally placed two feet apart, separating the space intended for the accommodation of the number of single women to be embarked from the central space to be occupied by the married persons.

Painting of woodwork.

The sides and ceiling of the between-decks, the inner surface of the upper hatch combings, and the between decks themselves, to the extent of at least six feet from the sides all round, shall be properly painted with white zinc paint. The centre of the deck may be painted with coal-tar, or with a mixture of carbolic acid and oil, or any other suitable coating approved by the Medical Inspector.

Sleeping platforms.

Construction.—Strongly constructed sleeping platforms, 6 feet broad by 2 feet high, shall be fitted on each side, and from end to end of the between-decks, to admit of emigrants sleeping either fore-and-aft, or athwart ship, as circumstances of wind and weather may render most convenient. The sleeping platforms may be either fixed or capable of being folded back or raised up, entirely or partially, when not in use. In the latter case, they shall be so fitted as to admit of their being securely fastened, whether in use at night or put out of the way during the day.

Ladders.

9. Strong ladders, with hand rails on both sides about a foot high, and with a knotted hand rope conveniently near, shall be securely fixed at the hatchways that are not used solely for ventilation purposes,

and there shall be at least one at each hatchway fore and aft, and two at the main hatchway.

Hatchway curtains.

In ships bound to the West Indies or Fiji *viâ* South Australia, each hatchway shall be provided with canvas curtains extending from the four sides of the lower opening of the upper deck hatchway to the combings of the lower deck hatchway; and capable of being either fastened below in order to check drafts of cold air from above, or rolled up out of the way when not required.

Lanterns.

Rack.—A rack shall be fitted aft or forward as most convenient for the storage of the total number of safety lanterns when not in use.

Hooks.—Hooks for hanging the required number of lanterns at night shall be fixed wherever necessary and at convenient distances apart.

Supports.

A strong double fore-and-aft rail of bamboo or wood shall be fastened to the central stanchions for the emigrants to hang their clothes, and support themselves by holding it when the ship rolls.

SCHEDULE E.

Showing the articles prohibited from being carried as cargo in emigrant vessels.

Articles.	Exceptions.
Arsenic.	
Bones.	
Butter.	
Camphor.	
Coal.	
Collodion.	
Corrosive sublimate.	
Cotton.	
Chlorate of potash.	
Dammer.	
Ether.	
Ghee	Excepting 10 tons, or, if oil also be shipped, aggregating that quantity, securely packed and satisfactorily stowed.
Hides (raw).	
Jute	Excepting gunny-bags screwed in bales.
Molasses.	
Matches.	
Naphtha.	
Nitre (nitrate of soda).	
Oils (essential and fixed) . .	Excepting 10 tons of mustard or coconut oil, or, if ghee also be shipped, aggregating that quantity, securely packed and satisfactorily stowed.
Orpiment.	
Phosphorus.	
Pitch.	
Quicklime.	
Quicksilver.	
Rags.	
Sulphur.	
Spirits.	
Saltpetre (nitrate of potash).	
Sugar (unrefined).	
Turpentine and spirits of turpentine.	
Tar.	
Tallow.	
Wax.	
Explosives, as defined in the Act of Governor General in Council, No. IV of 1884.	
Petroleum, as defined in the Act of Governor General in Council, No. VIII of 1881.	
All other articles prohibited in the case of troop ships.	

SCHEDULE F.

Showing duration of season for emigration and probable length of voyage to the several colonies importing Indian Labour.

(A).—*Duration of Emigration Season.*

Colonies.		Season for Shipment. In sailing vessels.	Season for Shipment. In steamers.
British and Foreign Colonies west of the Cape of Good Hope, viz.			
British Colonies	British Guiana, Trinidad, Jamaica, Grenada, St. Lucia, St. Vincent, St. Kitts, and Nevis	7th July to 31st January	1st January to 31st Decemberr.
Dutch Colony	Dutch Guiana	7th July to 31st January	1st January to 31st Decemberr.
Danish "	St. Croix	7th July to 31st January	1st January to 31st Decemberr.
French Colonies	French Guiana, Martinique, Guadeloupe and its dependencies	15th July to end of February	Ditto.
British Colonies east of the Cape of Good Hope, viz.			
Fiji	*Vid* South Australia	1st December to 15th July	20th February to 7th October.
	Vid Torres Straits	.....	
Natal		1st January to 31st December	1st January to 31st December.
Mauritius		Ditto	Ditto.

(B).—*Probable length of voyage.*

Colonies.		Season for Shipment. From Calcutta. In sailing vessels. Period of year.	Length of voyage.	In steamers. Period of year.	Length of voyage.	From Madras. In sailing vessels. Period of year.	Length of voyage.	In steamers. Period of year.	Length of voyage.	From Bombay. In sailing vessels. Period of year.	Length of voyage.	In steamers. Period of year.	Length of voyage.
British and Foreign Colonies west of the Cape of Good Hope, viz.													
British Colonies	British Guiana, Trinidad, Jamaica, Grenada, St. Lucia, St. Vincent, St. Kitts and Nevis.	7th July to 31st January.	Twenty weeks.	1st January to 31st December.	Thirteen weeks.	The periods entered for Calcutta.	Nineteen weeks.	The periods entered for Calcutta.	Twelve weeks.	The periods entered for Calcutta.	Nineteen weeks.	The periods entered for Calcutta.	Twelve weeks.
Dutch Colony	Dutch Guiana												
Danish "	St. Croix												
French Colonies	French Guiana, Martinique, Guadeloupe and its dependencies.	15th July to end of February.	Ditto	Ditto	Ditto		Ditto		Ditto		Ditto		Ditto.
British Colonies east of the Cape of Good Hope, viz.													
Fiji	*Vid* South Australia	1st December to 15th July.	Eighteen	.....	.....	.....	Seventeen		.....	.....	Eighteen		...
	Vid Torres Straits	.....	.....	20th February to 7th October.	Seven	.....	.....		Seven	.....	.....		Eight.
Natal		South-west monsoon, April to October.	Twelve	South-west monsoon.	Six	South-west monsoon.	Nine	South-west monsoon.	Five	South-west monsoon, April to September.	Seven	South-west monsoon.	Three.
		North-east monsoon, November to March.	Ten	North-east monsoon.	Four.	North-east monsoon.	Eight	North-east monsoon.	Four	North-east monsoon, October to March.	Eight	North-east monsoon.	Four.
Mauritius		South-west monsoon, April to October.	Do.	South-west monsoon.	Do.	South-west monsoon.	Seven	South west monsoon.	Do.	South-west monsoon, April to September.	Five	South-west monsoon.	Two.
		North-east monsoon, November to March.	Eight	North-east monsoon.	Three	North-east monsoon.	Six	North-east monsoon.	Three	North-east monsoon, October to March.	Six	North-east monsoon.	Three.

SCHEDULE G.

Scales regulating the supply of stores, clothing, and miscellaneous articles for emigrants in depôt, and on the voyage, and also the appointment of attendants on board.

SCALE No. 1.

SCALE OF PROVISIONS, CLOTHING, AND MISCELLANEOUS ARTICLES FOR EMIGRANTS IN DEPOT.

(A)—Of Provisions.

ARTICLES.	Scale of daily rations for two meals, per emigrant.		REMARKS.
	Oz.	Drs.	
Rice	24	...	
Flour	...	...	Flour, in lieu of rice may be issued to those who prefer it, at the rate of 12 ozs. per emigrant for each meal.
Dal	5	...	
Meat or fish	...	...	Meat or fish, in lieu of dal, may be issued to those who desire it at the rate of 3 ozs. per emigrant for each meal.
Vegetables	5	...	
Ghee	...	8	From 1st October to end of February the allowance of ghee should be increased to at least 12 drams per emigrant.
Oil	...	4	For vegetable curry.
Chillies	...	2	
Garlic, green ginger, turmeric, coriander and mustard-seed or fenugreek	...	4	
Tamarind	...	2	
Salt	...	8	
Tobacco (prepared)	2	...	Dried leaf should be given to those who prefer it.

N.B.—(*a*) Two emigrants under 10 years of age shall count as one emigrant only.

(*b*) Every emigrant under two years of age, that is not nursed by the mother, shall receive not less than one pint of milk daily, and a sufficient quantity of sago or arrowroot, as may be needed.

(B)—Of clothing.

Dhotis to each male	1*
Saris „ „ female	

From 1st October to end of February.

Blankets to emigrants from two years, upwards	1
Kurtas (woollen) to every emigrant under two years	1

(C)—Miscellaneous articles.

Country soap to each emigrant	1 ball.
Oil for anointing to each emigrant (twice a week)	½ ounce.

N.B.—The *dhotis* and *saris* should be supplied throughout the year, and an additional *dhoti* or *sari* should be given, when, for any reason, the emigrant is deprived of the clothing worn on admission into the depôt.

SCALE No. 2.

SCALE OF PROVISIONS AND MISCELLANEOUS ARTICLES FOR EMIGRANT VESSELS.

N.B.—In provisioning emigrant vessels, water, salt, tobacco, and medical comforts shall be shipped for the whole voyage dry provisions for issue when cooking is impossible, for one-twentieth part of the voyage; and ordinary provision for the rest of the voyage. Two emigrants under ten years of age shall count as one emigrant only.

(A).—OF ORDINARY PROVISIONS.

Showing the daily rations and the resulting weekly quantities per emigrant.

ARTICLES.	Daily rations.		Weekly quantities at the rate of five-sevenths rice and two-sevenths flour.		POSSIBLE METHOD OF DISTRIBUTING WEEKLY QUANTITIES. Monday, Wednesday, Friday. Breakfast.	Monday, Wednesday, Friday. Dinner.	Tuesday, Thursday, Saturday. Breakfast.	Tuesday, Thursday, Saturday. Dinner.	Sunday. Breakfast.	Sunday. Dinner.	Total of week's issue.		How to be packed.	REMARKS.
	oz.	dr.[b]	oz.	dr.	In ounces.						oz.	dr.		
Rice	22*	...	110	...	11	...	11	11	Biscuit 10 oz. † Choorah 8 oz. (occasionally.)	11	110	...	In bags	* If rice or flour be exclusively used.
Flour	18*	...	36	...	...	12	...	...	Sugar 1½ oz.	...	36	...	Tanks or barrels	† See scale of dry provisions.
Dal for { Rice eaters / Flour	5 / 4	... / ...	25 / 8 } = 33	...	4½		5		4½		33	...	Bags	Urhur dal one-half. Mussoor dal one-fourth. Gram dal one-eighth. Moong dal one-eighth.
Ghee for { Rice eaters / Flour ,,	1 / 1 }	8 {	5 / 3 } = 8	...	1½		1		½		8	...	Tins	
Mustard and cocoanut-oil	...	8	3	8	½		½		½		3	8	Tins	Mustard-oil two-thirds. Cocoanut oil one-third.
Mutton (a) or fish (b)	2	...	14	...	2		2		2		14	...	.....	
Potatoes (c)	2													
Onions	2 } 6	...	42	...	6		6		6		42	...	Baskets.	
Pumkins or yams (d)	2													
Garlic	...	½											Slung.	
Chillies	...	1											Baskets	
Black pepper	...	1											Bags	The supply of curry stuff and condiments being sufficiently liberal, the scale should not be exceeded, but the articles may be varied within the limit of the scale at the Surgeon's discretion.
Mustard-seed	...	½											,,	
Coriander-seed	...	½	7	...	1		1		1		7	...	,,	
Cumin	...	½											Tins	
Fenugreek	...	½											,,	
Turmeric	...	2											Bags	
Green ginger	...	2											Baskets	
Tamarind	...	8											Barrels	
Salt	1	...		...	1				1		7	...	Bags	
Tobacco, prepared	...	6	2	10	...		...		...		2	10	Barrels	
,, leaf	...	4	1	12	...		...		...		1	12	Bales.	
Water (e)	1 gallon	...	7 gallons	...	1		1		1		7 gallons	...	Tanks.	From municipal hydrants.

(a) In the case of emigrants proceeding to places west of the Cape, or to Fiji *viâ* South Australia, fresh mutton (sheep) at scale rate shall be supplied for one week; dried fish for two weeks; and preserved mutton for the rest of the voyage. As one sheep weighing 60 lbs. yields about 25 lbs. of available flesh, four sheep are approximately equivalent to one week's supply of fresh mutton at scale rate for 100 emigrants; and shall be so reckoned in calculating requirements.

(b) In the case of emigrants proceeding to places east of the Cape, and to Fiji *viâ* Torres Straits, fresh mutton (sheep) at scale rate shall be supplied for one week, and dried fish for the rest of the voyage.

(c) In the case of emigrants proceeding to places west of the Cape or to Fiji *viâ* South Australia, in lieu of fresh potatoes, 16 days' supply of preserved potatoes (at scale rates and according to rule of substitution) shall be shipped at Calcutta. In substituting dried preserved potatoes for fresh potatoes, one part by weight of preserved potato shall be reckoned as equal to four parts by weight of fresh potato.

(d) In the case of vessels proceeding to colonies west of the Cape, five-sevenths of the allowance of mutton (sheep) and fresh vegetables shall be taken in at Calcutta; and two-sevenths, the balance at the Cape, or St. Helena.

(e) Of the whole quantity of water required for emigrants, master, officers, and crew, cabin and other passengers if any, and the live stock, a reduction of three-sevenths will be allowed when a condenser is carried, and further reduction of one-seventh if the vessel is to take water at an intermediate port.

N.B.—Excepting spirits or wine, no surplus articles of diet, or water, of a previous voyage, shall be utilised as emigrant stores for any succeeding voyage.

(B) OF DRY PROVISIONS.

Showing the allowance for a day, and for a voyage of 20 weeks per emigrant.

ARTICLES.	Allowance for one day or for two meals.	ALLOWANCE FOR A VOYAGE OF 20 WEEKS. For one-twentieth part of the voyage, or seven days' supply.			For every Sunday morning, or 20 days' supply.			Total supply.			How to be packed.	REMARKS.
		lbs.	oz.	dr.	lbs.	oz.	dr.	lbs.	oz.	dr.		
Biscuits	10 ounces	4	6	...	12	8	...	16	14	...	In barrels or tanks.	May be eaten with raw onion, if preferred.
Sugar	1½ ,,	..	10	8	1	14	...	2	8	8	In bags.	May be eaten with biscuit or choorah.
Choorah	8 ,,	3	8	...	5	...	...	8	8	...	,,	,, with sugar or milk.
Gram	4 ,,	1	12	...	...	...	..	1	12	...	,,	,, with salt and some condiment such as pepper or chillies.

N.B.—The dry provisions shall be shipped for one-twentieth part of the voyage, and shall be issued only when the weather renders cooking impossible. The extra biscuit, choorah and sugar shall be shipped only for the morning meals on each Sunday of the voyage.

SCALE No. 2—*continued.*

(C).—OF MEDICAL COMFORTS.

Showing the quantities to be shipped for one hundred emigrants.

ARTICLES.	(a) In ships bound to places west of the Cape and to Fiji and South Australia, calculated for a voyage of 20 weeks.	(b) In ships bound to places east of the Cape, and to Fiji and Torres Straits, calculated for a voyage of 12 weeks.	How to be packed.	REMARKS.
	lbs.	lbs.		
Chicken broth . . .	50	50	In one pound and half pound tins.	
Mutton do. . . .	50	None.		
Meat peptonoids, Carnrick's, or other approved.	2	1	In four ounce tins.	
Milk, preserved . . .	480	240	Ditto.	The contents of a pound tin mixed with ½ a gallon of warm water makes good milk. This article is intended to be used at the Surgeon's discretion for infants, nursing mothers, invalids, and others to whom its issue may be considered expedient.
Sago	80	40	In tins.	
Arrowroot	80	40	Do.	
Soojee	50	25	Do.	
Flour (fine)	20	None.	Barrels.	
Sugar	600	300	Bags.	
Tea	5	None.	Tins.	
Bael fruit (candied) . .	30	15	Do	
Lime-juice	40gallons	15gallons	Bottles . .	If not the whole, at least two-thirds should be non-alcoholic.
Brandy	8 „	3	Ditto . .	At Surgeon's request, port or any other approved wine may be substituted in such quantity as may be equivalent to the money value of not more than one-sixth of the total quantity of brandy to be shipped according to scale.

The total quantity of each article shall be shipped according to the above scale, in either column (*a*) or column (*b*), as the case may be, in proportion to the length of voyage in either case, and to the total number of emigrants to be conveyed.

(D).—OF PROVISIONS FOR SHEEP.

Showing the daily allowance of gram, hay, and water for sheep for emigrants' use, and the total quantity to be shipped for the voyage.

ARTICLES.	DAILY ALLOWANCE FOR EACH SHEEP.		Quantity for voyage to be at scale rate for	How to be packed.	REMARKS.
	lbs.	Gallons.			
Gram . . .	3	..	Half the full number of sheep.	Bags .	Scale quantity for the full number of sheep to be shipped for the entire voyage.
Hay . . .	2	...	Ditto ditto	Pressed bales	In case of vessels touching at the Cape or St Helena, half the scale quantity for the number of sheep to be shipped at port of embarkation; and similarly half the scale quantity at port of call for sheep to be shipped there.
Water . . .	...	1	The full number of sheep.	Tanks .	Scale quantity to be shipped at port of embarkation, subject to deductions at the rate prescribed on account of condenser, and water supply at port of call.

SCALE NO. 2—*continued.*

(E).—OF MISCELLANEOUS ARTICLES.

Showing the quantities to be shipped for 100 emigrants.

ARTICLES.	(a) IN SHIPS BOUND TO PLACES WEST OF THE CAPE OR FIJI *VIA* SOUTH AUSTRALIA. FOR 20 WEEKS.		(b) IN SHIPS BOUND TO PLACES EAST OF THE CAPE OR FIJI *VIA* TORRES STRAITS. FOR 12 WEEKS.		HOW TO BE PACKED.	REMARKS.
	Weight.	Number.	Weight.	Number.		
Soap	600 lbs.	...	300	...	In cases	For emigrants' use.
,, Marine	100 lbs.	..	50	...	Ditto	For hospital use, washing painted parts of between-decks, &c.
Cloth lines	..	1 set	.	1 set	...	
Sydney stones and fire-bricks	...	25	...	12	...	
Dried cocoanuts	...	25	...	12	...	
Sand	1 ton	...	½ ton	...	Bags	
Swabs	...	8	...	4	...	
Squeegees	...	2	...	1	...	
Brooms	...	100	...	50	...	
Scrapers	...	5	...	3	...	
Pails galvanised iron)	...	4	..	4	...	Large size.
Price's hexagonal safety lanterns, with spring sockets, three spare plates of glass, and one spare spring for each	...	8	...	4	...	For the first 100 emigrants, and two more for every additional 100 emigrants.
Price's candles in two sizes, No. 5 to burn five hours, and No. 7 to burn seven hours, for each lantern, for total number of nights of voyage	No. 5 ,, 7	According to length of voyage.	...	According to length of voyage.	In original cases.	
Rectangular iron boilers with covers and perforated false bottoms, complete, for rice, large size, two feet long, 18 inches wide, and 18 inches deep	...	2	...	2	...	For the first 100 emigrants, and one more for every additional 100 emigrants.
Smaller iron boilers, with covers, complete for dâl, &c., 18 inches long, 12 inches wide, and 18 inches deep	...	2	...	2	...	Ditto ditto.
Ladles (iron) for Rice	...	1	...	1	...	The ladles for rice should be shovel-shaped, with spade handles.
Ladles (iron) for Dâl	...	2	...	2	...	With strong iron handles.
Ladles (iron) for Chutney	...	2	...	2	...	With strong iron handles.
Curry stones and mullers	...	2	...	2	...	
Bamboo sieves for rice	...	6	...	6	...	
Wire gauze sieves for flour	...	1	...	1	...	

The total quantity of each article required to be shipped shall be regulated according to the above scale, in either column (a) or column (b) as the case may be, in proportion to the length of voyage and to the total number of emigrants to be carried.

Showing the quantities to be shipped for every vessel.

ARTICLES.	(a) IN SHIPS BOUND TO PLACES WEST OF THE CAPE OR FIJI, *viâ* SOUTH AUSTRALIA.		(b) IN SHIPS BOUND TO PLACES EAST OF THE CAPE OR FIJI *viâ* TORRES STRAITS.		HOW TO BE PACKED.	REMARKS.
	Weight.	Number.	Weight.	Number.		
	lbs.		lbs.			
Hanging stoves, with padlocks and keys	.	4		4	...	For drying decks, &c.
Charcoal for ditto ditto	600	...	300	...	Bags	
Deck tubs, large	...	4	...	4	...	For use near the latrines.
Lantern for Surgeon	...	1	...	1	...	
Ditto for dispensary	.	1	...	1	...	
Grummets for the boilers or trays	...	2	...	2	...	
Strong galvanised iron rice tray with perforated bottom, 5 feet long, 2½ feet wide, and 18 inches deep	...	1	...	1	...	
Hatchets for wood	...	2	..	2	...	
Knives	...	6	...	6	...	
Lever knives for opening tins (metal handles)	...	4	...	2	...	
Spoons (iron, tinned)	...	24	...	12	...	
Block tin saucepans from two pints to two gallons	...	6	...	4	...	
Iron chuppatie plates, ¼ inch thick, of sizes sufficient to fit fire-place	...	2	...	1	...	
Gallon measures (stamped)	...	2	...	2	...	
Half-gallon ditto	...	2	...	2	...	
One-quarter gallon ditto	...	2	...	2	...	
Smooth boards, 18 inches square, with rolling pin to each	...	6	...	6	...	For making chuppaties.
Scales and weights to weigh from ¼ to 14 lbs.	...	1	...	1	...	
Salter's spring balance weighing up to 250 lbs.	...	1	...	1	...	
Corkscrews	...	2	...	1	...	
Tin funnels in a nest of four sizes, from ½ gallon to half a pint	...	4	...	4	...	
Thermometers	...	4	...	4	...	For taking the temperature of the between-decks.
Hospital mattresses	...	1	...	1	...	For each bunk, when not fitted with sacking.
,, pillows	...	1	..	1	...	Ditto ditto.
,, pillow cases	...	2	...	2	...	Ditto ditto.
,, water-proof sheets for mattresses	...	1	...	1	...	Ditto ditto.
,, Commode and pan	...	1	...	1	...	
,, Towels	...	24	...	12	...	
Small hospital stove	...	1	...	1	...	
Dusters for dispensary use	...	24	...	12	...	
Chamois leather, 18 inches square	...	3 pieces.	...	1 piece	...	
Scrubbing brushes	...	12	...	12	...	

SCALE No. 3.

SCALE OF MEDICINES AND MISCELLANEOUS MEDICAL STORES FOR EMIGRANT VESSELS.

(A).—*Of Medicines.*

Showing quantities to be supplied for 100 emigrants.

MEDICINES.	(a) VOYAGE TO PLACES WEST OF THE CAPE OR TO FIJI *VIA* AUSTRALIA. For 20 weeks. Weight.			Measure.			(b) VOYAGE TO PLACES EAST OF THE CAPE OR TO FIJI *VIA* TORRES STRAITS. For 12 weeks. Weight.			Measure.			REMARKS.
	lbs.	oz.	grs.	o.	oz.	dr.	lbs.	oz.	grs.	o.	oz.	dr.	
Acacia gum, pulv.	...	8	...	...	...	...	...	4	...	...	...	...	For calculation of quantities to be supplied for more than 100 emigrants, see appended table of instructions.
Acid, carbolic crys.	1	...	...	...	...	...	..	8	...	...	...	...	
,, gallic	...	1	...	...	...	...	..	...	200	...	...	...	
,, hydrochloric, fort.	...	...	...	...	1	4	..	...	...	...	...	6	
,, hydrocyic, dil.	...	...	...	...	...	4	...	...	...	...	...	2	
,, nitric, fort.	...	...	...	...	1	4	..	...	...	...	...	6	
,, acetic, fort.	...	...	...	...	6	...	...	...	...	...	3	...	
,, sulphuric, fort.	...	...	...	...	2	...	...	...	...	...	1	...	
,, tannic	...	1	...	...	...	...	...	...	200	..	...	...	
,, citric	...	2	...	...	...	...	...	1	...	...	...	...	
Alum, pulv.	...	8	...	...	...	...	...	4	...	...	...	...	
Ammonia, carb.	...	8	...	...	...	...	...	4	...	...	...	...	
,, hydrochloras	...	8	...	...	...	...	...	4	...	...	...	...	
,, liquor, fort.	...	...	...	...	8	...	...	...	...	...	4	...	
,, spirit aromatic	...	...	...	...	8	...	...	...	..	...	4	...	
Antim, tart.	...	...	100	...	...	...	...	...	40	...	...	...	
Argenti nitras	...	...	360	...	...	...	...	...	180	...	...	...	
Arsenicalis liquor	...	...	...	...	4	...	...	...	...	...	2	...	
Arnicæ tinct.	...	...	...	...	6	...	...	...	...	...	3	...	
Aconiti ,,	...	...	...	...	...	4	...	...	...	...	...	2	
Æther	...	...	...	...	6	...	...	...	...	...	3	...	
,, nitrosi, spirit	...	...	...	...	12	...	...	...	...	...	6	...	
Belladonna extract.	...	...	240	...	...	...	..	...	120	...	...	...	
Bismuth, carb.	...	1	...	...	...	...	...	...	240	...	...	...	
Borax	...	1	...	...	...	...	...	...	240	...	...	...	
Benzoini tinct., comp.	...	...	...	...	1	...	...	...	...	...	...	4	
Camphor tinct., co.	...	...	...	...	2	...	...	...	...	...	1	...	
Catechu tinct.	...	...	...	...	12	...	...	...	...	..	6	...	
Chiretta	1	...	...	...	...	...	..	8	...	...	...	...	
Chlorodyne	...	...	...	...	2	...	..	...	...	...	1	...	
Chloroform (Duncan and Cos.)	...	...	...	...	4	..	..	...	...	...	2	...	
Copaiba	...	...	...	...	6	...	.	...	..	...	3	...	
Creta præparata	1	...	...	...	...	...	...	8	...	...	...	...	
Cupri sulphas	...	1	...	...	...	...	...	...	200	...	...	...	
Calx. recens	...	4	...	...	...	...	...	2	...	...	...	...	
Camphor	...	4	...	...	...	...	...	2	...	...	..	...	
Cinchona tinct., comp.	...	...	...	...	8	...	...	...	...	...	4	...	
Colchici tinct.	...	...	...	...	1	...	...	...	...	...	...	4	
Cretæ pulv. aromat	...	4	...	...	...	...	...	2	...	...	...	...	
Crotonis oleum	...	...	...	...	...	1	.	..	...	...	...	½	
Chloral hydras	...	2	...	...	...	...	..	1	...	..	...	...	
Cinnamomi oleum	...	...	...	...	...	1	...	...	...	...	...	½	
Digitalis tinct.	...	...	...	...	...	4	...	...	...	...	..	2	
Ergotæ extract liquid	...	...	...	...	...	4	...	...	...	...	...	2	
Ferri sulphas	...	2	...	...	...	...	...	1	...	...	...	...	
,, iodid syrup	...	...	...	...	4	...	...	...	...	...	2	...	
,, perchlorid liquor fort.	...	...	...	...	4	...	...	...	...	...	2	...	
Ferrum redactum	...	...	240	...	...	...	...	...	120	...	...	...	
Filicis extr. liq.	...	...	..	...	...	2	...	...	...	...	...	1	
Gentian extr.	...	...	240	...	...	...	...	...	120	...	...	...	
Glycerine	...	...	...	...	4	...	...	...	...	...	2	...	
Hæmatoxyli decoc.	...	12	...	...	...	...	...	6	..	...	...	...	
Hydrarg subchloridum (calomelas)	...	1	...	...	...	...	.	...	200	...	...	...	
,, nitratis ung.	...	2	...	...	...	...	...	1	.	...	...	...	
,, c creta (fresh)	...	1	...	...	...	...	...	...	200	...	...	...	
,, perchlor. (corros. sublim.)	...	...	120	...	...	...	...	...	60	...	...	...	
Ipecacuanha pulv.	...	12	...	...	...	...	...	6	...	...	...	...	
,, pulv. c. opio.	...	6	...	...	...	...	...	3	...	...	...	...	
,, vinum	...	...	...	1	...	...	...	...	...	...	10	...	
Iodi linimentum	...	...	...	...	4	...	...	...	...	...	2	...	
Kino tinct.	...	...	...	...	12	...	...	...	...	...	6	...	
Lini farinæ	4	...	...	...	...	...	2	...	...	...	...	...	
Liquor epispasticus	...	4	...	...	...	...	...	2	...	...	...	...	
Magnesiæ carb.	...	2	...	...	...	...	...	1	...	...	...	...	
,, sulphas	2	...	...	..	...	...	1	...	...	...	...	...	
Morphiæ acetas	...	...	30	...	...	..	...	...	15	...	...	...	
Menthæ piper oleum	...	...	...	...	...	4	...	...	...	...	...	2	
Morrhuæ oleum	1	...	...	...	...	...	...	6	...	...	...	...	
Nucis vomicæ tinct.	...	...	...	...	...	2	...	...	...	...	...	1	
Opium pulv.	...	4	...	...	...	...	..	2	...	...	...	...	
Opii tinct.	...	...	...	...	10	...	...	...	...	...	5	...	
,, vinum	...	...	...	.	..	4	...	...	...	...	...	2	
Plumbi acetas	...	6	...	...	...	..	...	3	...	...	...	...	
Potassæ bicarb	...	12	...	...	...	...	...	6	...	...	...	...	
,, chloras	...	4	...	...	...	...	...	2	...	...	...	...	
,, liquor	...	...	...	.	2	...	...	...	...	...	1	...	
,, nitras	...	8	...	...	...	...	...	4	..	...	...	...	
,, permanganas	...	2	...	...	...	...	...	1	...	...	...	...	
Potassii bromid	...	4	...	...	...	...	...	2	...	...	...	...	
,, iodid	...	2	..	...	...	...	..	1	...	...	...	...	
Quiniæ sulphas	..	5	...	...	...	...	..	3	...	...	...	...	
Rhei pulvis	...	4	...	...	...	...	...	2	...	...	...	...	
,, tinct.		...	...	...	8	...	...	...	...	...	4	...	
Resinæ unguent	...	4	...	...	...	...	...	2	...	...	...	...	
Ricini oleum	...	...	.	9	...	...	...	...	...	5	...	...	
Santonin	...	...	240	...	...	...	...	...	120	...	...	...	
Saponis linimentum	...	...	...	1	...	...	...	...	...	...	10	...	
Sinapis pulv.	1	...	...	...	...	...	...	6	...	...	...	...	
Sodæ, bicarb.	...	8	...	...	...	...	...	4	...	...	...	...	
Spiritus rectificatus	...	...	..	...	10	...	...	...	..	...	5	...	
Scillæ acetum	...	.	...	1	...	...	...	...	...	...	10	..	
Sulphur sublimatum	2	...	...	...	...	...	1	...	...	...	...	...	
Taraxaci extract.	...	2	...	...	...	...	...	1	...	...	...	...	
Terebinth. oleum	...	...	...	1	...	...	...	...	...	...	10	...	
Unguentum simplex	1	...	...	...	...	...	...	6	...	...	...	...	
Zinci oxidum	...	2	...	...	...	...	...	1	...	...	...	...	
,, sulphas	...	1	...	...	...	...	...	...	200	...	...	...	
,, unguentum (B. P.)	...	8	...	...	...	...	...	4	...	...	...	...	
Zingiber tinct. fort.	...	...	...	...	2	...	...	...	...	...	1	...	

SCALE No. 3—*continued.*

(B). MISCELLANEOUS MEDICAL STORES.

Showing quantities to be supplied for 100 emigrants.

ARTICLES.	(a) VOYAGE TO PLACES WEST OF THE CAPE OR TO FIJI *VIA* AUSTRALIA. FOR 20 WEEKS. Quantities.	(b) VOYAGE TO PLACES EAST OF THE CAPE OR TO FIJI *VIA* TORRES, STRAITS. FOR 12 WEEKS. Quantities.	REMARKS.
Adhesive plaster (spread)	4 yards	2 yards	For calculation of quantities to be supplied for more than 100 emigrants, see appended table of instructions.
Calico	16 ,,	8 ,,	
Flannel	15 ,,	5 ,,	
Lint	3 ,,	2 ,,	
Spongio piline	¼ yard	⅙ yard	
Papers for powders, &c.	1 quire (white)	½ quire (white).	
Bed pans — Metal	1	1	
Bed pans — Chinaware	1	None.	
Glass syringe (urethra) male	2	2	
Ditto female	1	1	
Atropin, discs, Maw's hypodermic	1 dozen	None.	
Phials, 2 oz. and 6 oz.	½ dozen of each	½ dozen of each.	
Corks, assorted sizes	2 dozens	1 dozen.	
Guttapercha tissue	½ yard	¼ yard.	

TABLE OF INSTRUCTIONS.

Regulating the quantities of medicines and micellaneous medical stores to be supplied according to the scales (a) and (b) for more than 100 emigrants :—

Number of Emigrants.	Quantity.			
Above 150 but under 250	Half more than the quantity prescribed according to scale for 100 emigrants.			
,, 250 ,, 350	Twice	Ditto	ditto	ditto.
,, 350 ,, 450	Thrice	Ditto	ditto	ditto.
,, 450 ,, 550	Four times	Ditto	ditto	ditto.
,, 550 ,, 650	Five times	Ditto	ditto	ditto.

The total quantity of each drug or article required to be supplied shall be regulated according to the above scale in either column (*a*) or column (*b*), as the case may be, in proportion to the length of voyage, and to the total number of emigrants to be carried.

NOTE.

1. All volatile medicines and acids shall be put up in strong stoppered bottles, and the acids shall be carefully packed in a small case with sand.
2. Chloroform, and the syrup of the iodide of iron, shall be in blue glass bottles, or covered from light by dark paper.
3. All the drugs, &c., shall be properly labelled and the quantities clearly marked on each article.
4. Poisons shall be specially distinguished.
5. Whenever more than 16 ozs. of an article is required, it shall be supplied in at least two vessels, one for use, and the other for store.

SCALE No. 3—*continued.*

(B).—Of Miscellaneous Medical Stores—*continued.*

Showing instruments and appliances for hospital and dispensary to be supplied for every emigrant vessel.

Articles.	Proceeding to places west of the Cape or to Fiji *via* Australia.	Proceeding to places east of the Cape or to Fiji *via* Torres Straits.	Remarks.
	Number.	Number.	
Case of instruments containing tourniquet, artery forceps, dissecting forceps, three amputating knives, three scalpels, one gun lancet, tooth instrument, (*viz.*, three pairs forceps, elevator and key), trephine, amputing saw, probing, bone forceps, needles, ligature silk, soft iron wire and horse-hair for sutures, a tracheotomy tube, double ; ear syringe, brass (Maw's.) with Toynbee's and Abernethy's nozzels, and two midwifery forceps—one long and one short*.	1 Case	1 Case.	
Case containing stomach enema and ear pump (Maw's)* .	1	Case containing enema and stomach pump only (Maw's).	* In the case of vessels proceeding to Natal, Mauritius, or Fiji *viâ* Torres Straits, the ear pump and hypodermic syringe and short midwifery forceps may be omitted.
Pocket dressing case (Maw's) with hypodermic syringe*	...	Pocket dressing case, single (Maw's).	
Post-mortem case (Maw's),	1	1	
Clinical thermometers	2	2	
Catheters, metallic, four, Nos. 4, 6, 8, 12	6 in case.	6	
Ditto, gum elastic, two, No. 8			
Scale and weights (grain dispensing)	1 set.	1 set.	
Two-ounce measure glass	3	2	
Minim measure glass	2	1	
Pint measure, pewter	1	1	
Four-ounce pewter pots for administering medicines	6	4	
Infusion pots	2	2	
Pestle and mortar (Wedgewood)	1	1	
Glass rod stirrers	2	1	
Tin funnels	2	2	
Glass "	1	1	
Spatulas	2	2	
Camel-hair pencils	3	2	
Blood porringer (= 16 oz.)	1	1	
Pins in paper	1 packet.	2 packets.	
Scissors, common (best)	1	1	
Knife, pocket	1	1	
Slab for pills, marked	1	1	
Tape	1 bundle.	1 bundle.	
Common splints	2 sets.	1 set.	
Long splints	1 set.	1 "	
Tow, fine	2 lbs.	1 lb.	
Cotton-wool	2 lbs.	1 "	
Infant feeding bottles	1 dozen.	6 (six).	
Nipples for ditto	3 dozen.	1 doz.	
Feeding spoons	6 (six)	3	
Test, tubes in case	1 nest	1 nest	
Matches, patent safety	3 packets.	2 packets.	
Pill boxes in nests	2 dozens.	1 dozen.	
Disinfectants.			
Calvert's or MacDougal's powder	500 lbs.	300 lbs.	
Impure carbolic acid	6 gallons	4 gallons.	If desired, phenyle may be substituted for one-fourth the quantity of carbolic acid.
Sulphur, common	30 lbs.	20 lbs.	
Books.			
British Pharmacopœia	1 copy	1 copy	

SCALE No. 4.

SCALE OF CLOTHING AND UTENSILS FOR THE USE OF EMIGRANTS ON THE VOYAGE.

(A).—*Of Clothing.*

ARTICLES.	TO PLACES WEST OF THE CAPE OR TO FIJI *viâ* SOUTH AUSTRALIA		TO PLACES EAST OF THE CAPE				REMARKS.
			NATAL		MAURITIUS OR FIJI, TORRES STRAITS.		
	For whom intended		For whom intended		For whom intended.		
	Men	Boys	Men	Boys	Men	Boys.	
(Ordinary clothing)							
Dhuties	3	3	3	3	2	2	
Jackets	1	1	1	1	1	1	
Trowsers	1	1	..	..		..	
Caps	1	1	1	1	1	1	
Blankets	2	1	2	1	1	1	
(Warm clothing)							
Trowsers	1	1	...	...	.	..	
Gurnsey or banian	1*	1*	1	1	1	1	* Besides a warm jacket for every man and boy going to Fiji *viâ* South Australia
Cap	1	1	1	1	1	...	
(Ordinary clothing)	Women	Girls.	Women	Girls	Women	Girls	
Saries	4	4	3	3	2	2	
Blankets	2	1	2	1	1	1	
(Warm clothing)							
Petticoats	1	1	..	...	...	...	
Gurnsey or banian	1*	1*	1	1	1	1	* Besides a warm jacket or *kurta* for every woman and girl going to Fiji *viâ* South Australia
(Ordinary clothing)		Infants	...	Infants	..	Infants	
Dhuties or sarie	...	1	..	1	...	1	
Jacket or kurta	...	1	..	..	.	...	
(Warm clothing)	...	..	...		...	...	
Kurta or banian	...	1		1	..	1	
Cap	..	1	..	1	...	..	

(A1).—*Of Extra Clothing.*

(*a*) To make good losses and wear and tear, five extra articles of each kind shall be supplied for every 100 emigrants.

(*b*) Eighteen flannel bandages, for the use of invalids, for each ship.

(*c*) Between the 1st of March and the 15th September at least one thick extra blanket shall be provided for each emigrant above 2 years of age proceeding to places west of the Cape, or to Fiji *viâ* South Australia.

(A2).—*Of Size and Description of Clothing.*

ARTICLES	For whom intended	Size	REMARKS.
Blankets	Men and women	6½ × 5 feet	To be thick and of close texture to ensure warmth.
	Children	5 × 4 ,,	
Sarics	Women	6 yards in length, and extending from hip to ankle in width.	To be made of stout grey shirting.
	Girls	3 ditto ditto ditto	
Dhuties	Men	4 ditto ditto ditto	
	Boys	3 ditto ditto ditto	
Gurnseys or kurtas	Men, Women, Boys, Girls	Extending below the hip	To be of woollen material, or gurnsey with long sleeves
	Infants	Extending below the knees	One to be of woollen material, and the other of grey shirting

N B—All the above articles should be equal in every respect to the samples approved and retained in the office of the Protector of Emigrants, and a bag should be supplied to each adult emigrant of suitable size for holding his or her, and, if necessary, children's kit

(B).—*Of Utensils.*

Each adult emigrant shall be provided with a tin mug to hold a quart of water, and a tin plate, measuring 12 inches in diameter, and each child above two years of age with a tin mug to hold a pint of water, and a tin plate, measuring 9 inches in diameter.

SCALE No. 5.

OF ATTENDANTS ON EMIGRANTS ON BOARD.

Showing the number of attendants required to be appointed in every emigrant vessel.

Compounders.—Ordinarily one compounder to every ship; and, when the shipment of emigrants exceeds 500 emigrants, or, under exceptional circumstances, the Medical Inspector considers it indispensable, an assistant compounder shall be appointed.

Female nurses.—One to every 25 infants under two years of age.

Sirdars (headmen).—One to every 25 emigrants.

Cooks (bandaries). *Topazes (sweepers).* Two men for the first 100 emigrants, and one additional man for every additional 100 emigrants.

EMIGRATION.

The 19th March 1886.

No. 98-224 *E.*—In exercise of the powers vested in him by Section 3 of the Indian Emigration Act, XXI of 1883, the Governor-General in Council is pleased to declare that the Act shall come into force on the 1st April 1886.

C. J. LYALL,
Offg. Secretary to the Government of India.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 19th March 1886.

His Excellency the Viceroy and Governor-General will leave Calcutta on Tuesday, the 30th March 1886, and will arrive at Simla, *viâ* Durbhanga, Benares, Allahabad and Umballa, on Monday, the 12th April 1886.

By Command,

WILLIAM BERESFORD, *Major,*
Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 19th March 1886.

No. 6.—His Excellency the Governor General, under the authority vested in him by the Statute 24 and 25 Vic., cap. 67, section 10, has been pleased to nominate Colonel William George Davies, C.S.I., Financial Commissioner, Panjáb, to be an Additional Member of the Council of the Governor General for the purpose of making laws and regulations.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 15th March 1886.

No. 88.—Mr. J. W. Macnabb is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 26th March 1886, or such other date on which he may sail from India.

MEDICAL.

The 19th March, 1886.

No. 107.—The services of Surgeon C. P. Lukis are temporarily placed at the disposal of the Government of the North-Western Provinces and Oudh.

ECCLESIASTICAL.

The 17th March, 1886.

No. 87.—The services of the Reverend A. G. A. Robarts, Chaplain of Morar, are placed at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 9th instant.

FORESTS.

The 15th March, 1886.

No 208 *F.*—The services of Mr. E. McA. Moir, Deputy Conservator of Forests, 3rd Grade, are replaced at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 15th March 1886, the date on which his employment in the Jeypore State ceased.

A. P. MACDONNELL,
Offg. Secretary to the Government of India.

INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 18th March, 1886.

No. 10 *I. E.*—Under the authority of Her Majesty's Warrant for the Institution of the Order of the Indian Empire, the undermentioned gentleman is declared to be, *ex-officio* and for life, a Companion and Member of the aforesaid Order:—

The Hon'ble Major-General Thomas Elliott Hughes, R.A., Member of the Council of the Governor-General.

By Order of the Grand Master,
H. M. DURAND,
Secretary to the Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 15th March, 1886.

No. 502 *G.*—Mr. J. A. Crawford, Political Agent of the 3rd Class, sub. *pro tem.*, and Political Agent in Quetta and Pishin, is re-appointed as Assistant Secretary to the Government of India in the Foreign Department, with effect from the date of assuming charge, *vice* Mr. F. T. Hewson, Political Agent of the 2nd class, sub. *pro tem.*, who vacates that appointment.

No, 504 *G.*—Mr. H. S. Barnes, Officiating Political Agent of the 2nd class, on return from leave, is re-appointed as Political Agent in Quetta and Pishin, with effect from the date of assuming charge, *vice* Mr. Crawford.

The 18th March, 1886.

No. 534 *G.*—Major E. A. Fraser, Political Assistant of the 1st class, is appointed to officiate as a Political Agent of the 3rd class, and is posted as Assistant to the Resident in Mysore, and Secretary to the Chief Commissioner of Coorg, with effect from the date of assuming charge.

No. 536 *G.*— Mr. J. G. Cordery, C.S., Resident of the 1st class, and Resident at Hyderabad, is granted furlough, without medical certificate, for six months, under sections 48 and 50, Chapter V, of the Civil Leave Code, with effect from the 16th April, 1886.

No. 543 *G.*—Colonel H. M. B. Burlton, Cantonment Magistrate at Morar, is appointed to officiate as Cantonment Magistrate at Neemuch, with effect from the date of assuming charge, during the absence on privilege leave of Lieutenant-Colonel C. Grant, or until further orders.

No. 545 *G.*—Lieutenant R. D. C. Davies, Assistant Cantonment Magistrate at Morar, is appointed to be Assistant Cantonment Magistrate at Mhow, with effect from the date of assuming charge.

The 19th March, 1886.

No. 550 *G.*—The services of Mr H. H. Gahan, Executive Engineer, 3rd grade, Public Works Department, and Executive Engineer of the Dholepore State, are replaced at the disposal of the Public Works Department, with effect from the 1st April, 1886.

INTERNAL.

The 18th March, 1886.

No. 940 *I.*—Whereas for the better administration of disputes in the villages of Akoli, Zillah Akola, and of Balgaon, Zillah Amraoti, in the Hyderabad Assigned Districts, it is deemed expedient to appoint an officer with special powers for the settlement of the rates at which tenants of holdings anterior to the date of the jagir shall hold their lands of the jagirdar of the said villages,

The Governor-General in Council is pleased to declare that the provisions of clause 2 of rule XIX of the Berar Settlement Rules, issued under the authority of the Government of India, and modified under notification in the Residency Orders, No. 118, dated 4th December 1877, so far as they relate to the rights and status of persons who have occupied land in any jagir or inam from a period antecedent to the grant of such jagir or inam, shall be deemed never to have been in operation within the limits of the aforesaid villages of Akoli and Balgaon.

2. The Governor-General in Council is pleased to appoint Mr. R. D. Hare, Assistant Commissioner in the Hyderabad Assigned Districts, as special officer to determine the rates at which the aforesaid class of tenants shall hereafter hold their lands. For the purposes of such investigation, he is hereby invested with the powers of a Settlement Officer as defined in Sections 22, 24, 25 of Chapter II of Act XXXIII of 1871. His decisions shall be submitted for the sanction of the Resident at Hyderabad, and shall be subject to no appeal or revision in any Court of Law.

3. The Resident at Hyderabad is hereby empowered to issue rules for the guidance of the aforesaid special officer.

H. M. DURAND,

Secretary to the Government of India.

98

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 19th March 1886.

No. 1370.

No. 148.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

February 1886. (Lakhs of Rupees)

[For the explanation of these heads, see *Gazette of India*, dated 22nd December 1883, Part 1, page 497.]	In February		To end of February		Whole year.	
	1885-86.	1884-85.	1885-86.	1884-85.	Budget, 1885-86.	Actuals Preliminary 1884-85.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,30	2,09	18,42	17,88	22,86	22,24
Opium	75	79	8,10	8,06	9,03	8,82
Salt	53	52	5,69	5,83	6,40	6,50
Stamps	31	30	3,31	3,27	3,63	3,61
Excise	30	29	3,71	3,60	4,07	4,01
Provincial Rates	28	22	2,60	2,43	2,86	2,79
Customs	16	13	99	85	1,18	1,03
Assessed Taxes	1	1	49	49	51	51
Forest (Madras and Bombay only)	5	5	31	28	41	30
Registration	3	2	29	26	28	29
Tributes from Native States	7	6	53	53	69	70
Other Civil Revenue	34	34	2,77	2,64	3,10	2,93
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	5,13	4,82	47,21	46,12	55,02	53,73
Civil Expenditure.						
Interest on Ordinary Debt and that on Productive Public Works	— 50	— 49	— 3,56	— 3,54	— 3,80	— 3,78
Opium	— 9	— 7	— 3,02	— 2,87	— 2,47	— 2,97
Exchange on transactions with London	— 52	— 45	— 2,80	— 2,85	— 3,74	— 3,37
Other Civil Expenditure	— 1,61	— 1,64	— 18,14	— 17,08	— 21,88	— 20,28
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 2,72	— 2,65	— 27,52	— 26,94	— 31,89	— 30,40
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more,—Receipts less, than issues)	+ 20	+ 3	+ 59	+ 56	+ 46	+ 57
Forest, Telegraph, Marine (Net as above)	— 1	— 1	— 36	— 17	— 10	— 25
Guaranteed and subsidized Railways (Net as above)	+ 35	+ 40	+ 4,55	+ 4,23	+ 4,42	+ 4,79
Do. Repayment of surplus profits, &c.	...	...	— 45	— 44	— 43	— 46
Military Receipts	+ 6	+ 8	+ 88	+ 65	+ 90	+ 81
Military issues	— 1,10	— 1,08	— 13,45	— 10,91	— 12,53	— 12,31
Public Works Department—						
State Railways Receipts	+ 45	+ 28	+ 3,64	+ 3,06	— 2,44	+ 3,42
" " Issues	— 60	— 54	— 5,26	— 5,06		— 5,84
East Indian Railway Receipts	+ 34	+ 35	+ 3,78	+ 3,52	+ 2,46	+ 3,92
" " " Issues	— 10	— 9	— 1,24	— 1,31		— 1,43
Ordinary Branches Receipts	+ 22	+ 20	+ 1,48	+ 1,63	— 5,26	+ 1,83
" " Issues	— 52	— 67	— 6,40	— 6,11		— 7,17
TOTAL NON-CIVIL DEPARTMENTS	— 71	— 1,05	— 12,24	— 10,35	— 12,52	— 12,12
Civil Debt and Remittance Transactions.						
Permanent Debt (Net: + Receipts more,—Receipts less, than payments)	...	...	— 6	— 2	— 2	— 1
Mint Certificates and Bullion Advances (Net as above)	— 12	— 7	+ 22	+ 18	+ 5	+ 18
Council Bills paid (including Telegraphic) at R10 per £	— 1,52	— 1,54	— 8,69	— 10,67	— 13,77	— 12,69
Other Debt heads (Net as above)	— 11	— 8	+ 35	+ 59	+ 1,42	+ 65
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 1,75	— 1,69	— 8,18	— 9,92	— 12,32	— 11,87
GRAND TOTAL RECEIPTS AND ISSUES	— 5	— 57	— 73	— 1,09	— 1,71	— 66
Opening Cash Balance in Treasuries and Presidency Banks	11,86	12,68	12,54	13,20	11,92	13,20
Closing Cash Balance in Treasuries and Presidency Banks	11,81	12,11	11,81	12,11	10,21	12,54

LEAVE AND APPOINTMENT.

The 19th March 1886.

No. 1298.—Baboo Shama Charan Chakravarti having been confirmed as Chief Superintendent in the Financial Department and transferred to the office of the Accountant General, North-Western Provinces and Oudh, made over charge of the office of Chief Superintendent in the office of the Comptroller of India Treasuries after noon on the 3rd March 1886, and received charge of the duties of Chief Superintendent in the office of the Accountant General, North-Western Provinces and Oudh, before noon on the 10th March 1886.

CODES.

The 18th March 1886.

No. 1251.

CIVIL PENSION CODE.

Page 44.

Section 94.

Rule I.

Insert the following in the proper place in the list under this rule :—

"Jail Department—Head warders in Bengal and in Burma whose pay exceeds R10."

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 19th March, 1886.

APPOINTMENTS.

No. 170.—MEDICAL DEPARTMENT—

Brigade-Surgeon C. J. J. Jackson, M.D., to be Deputy Surgeon-General, with temporary rank, during the absence on leave of Deputy Surgeon-General A. J. Dale, M.B. Dated 4th March, 1886.

No 171.—PUNJAB FRONTIER FORCE—

2nd Punjab Cavalry.

Lieutenant Jenkins Jones, Welsh Regiment, a probationer for the Bombay Staff Corps, to be Officiating Squadron Officer, on probation, in the vacancy caused by the appointment of Major E. A Money to the Queen's Own Corps of Guides. Dated the 11th February, 1886.

5th Punjab Cavalry.

No. 172.—The following direct appointment is made, with effect from the 12th October, 1885.—

Sohan Singh, to be Jemadar.

No. 173.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

Captain John Rose, to be Paymaster.

FURLOUGH AND LEAVE.

No. 174.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Colonel Sir R. G. Sandeman, K.C.S.I., Bengal S. C., Resident, 2nd class, Agent to the Governor-General in Beluchistan, (p. a.) for one year and 217 days, under rule IX of the regulations of 1868.

Colonel J. Miller, Bengal S. C., Commandant, Bhopal Battalion, (u. p. a.) for 182 days, under rule XI of the regulations of 1868.

Colonel W. Gordon, Bengal S. C., District Superintendent of Police, 2nd grade, officiating 1st grade, Bengal, (p. a.) for 243 days, under rule IX of the regulations of 1868.

Lieutenant-Colonel C. L. Prendergast, General List, Infantry, (p.a.) for 273 days, under rule IX of the regulations of 1868.

Major and Brevet-Colonel R.F.C.A. Tytler, General List, Infantry, Deputy Judge Advocate, (m. c.) for 245 days, under rule XIV, clause I, of the regulations of 1868.

Major W. M. Campbell, R.A., Commissary of Ordnance, 2nd class, (m. c.) for 182 days, under article 824, Army Regulations, India, Vol. I, Part I.

Major J. L. Macpherson, R.E., Executive Engineer, 1st grade, sub. *pro tem.*, North-Western Provinces and Oudh Public Works Department, (p. a.) for 273 days, under rule IX of the regulations of 1868.

Major J. R. M'Cullagh, R.E., Deputy Superintendent, 4th grade, officiating 3rd grade, Survey of India, (m. c.) for one year, under rules IX and XV of the regulations of 1868.

Deputy Surgeon-General A. J. Dale, M.B., (m. c.) for 130 days,—the period up to 30th June 1886 under article 814, and the remainder under article 253, Army Regulations, India, Volume I, Part I.

Surgeon-Major H. B. Purves, (m. c.) for one year,—5 days under rules IX and XV, and the remaining period under rule XIV, clause 2, of the regulations of 1868

No. 175.—Colonel T F. C. Rochfort, Cavalry, Superintendent of Reserve Depot, Army Remount Department, is granted furlough in and out of India, (p. a.) for two years, under rule IX of the regulations of 1868, with effect from date of quitting station.

No. 176.—Sub-Conductor J. Adams, Public Works Department, is granted an extension of the leave allowed in G. G O. No. 46 of 1886, up to the date of his transfer to the pension establishment.

No. 177.—The undermentioned Warrant Officers have been granted extensions of furlough by the Secretary of State for India :—

Deputy Commissary and Honorary Captain R. G. Davies, Public Works Department, (m. c.) for six months.

Conductor J. Fairley, Public Works Department, (m. c.) for six months.

Sub-Conductor S. Craig, Commissariat Department, (m. c.) for six months.

LONDON GAZETTE.

No. 178.—The following extracts are published for general information :—

"London Gazette," dated the 12th February, 1886, page 686.

WAR OFFICE, PALL MALL,

12th February, 1886.

INDIAN STAFF CORPS.

Colonel George Forbes Hogg, Bombay, to be Major-General. Dated 14th January, 1886.

The undermentioned Colonels to be Major-Generals on the Unemployed Supernumerary List. Dated 14th January, 1886 .—

George William Fraser, Bengal.

Hungerford Meyer Boddam, Bengal.

Alexander Pond, Bengal.

William Chase Parr, Bombay.

George Herbert Murray Aynsley, Madras.

Sir Charles Cooper Johnson, K C.B., Bengal.

George Crommelin Hankin, Bengal.

Edward Winterton Dun, Madras.

Abraham Charles Bunbury, Bengal.

Francis Dawson, C.B., Madras.

The undermentioned Colonels to be removed to the Unemployed Supernumerary List :—

Rowland Farrer, Madras. Dated 20th January, 1886.

George Andrew Walker, Madras. Dated 24th January, 1886.

"London Gazette," dated the 16th February, 1886, page 747.

INDIA OFFICE, 16TH FEBRUARY, 1886.

The Queen has approved of the following promotions of officers of the Staff Corps and Indian Military Forces made by the Governments in India —

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Lachlan Foster Jamieson. Dated 2nd December, 1885.

Major Samuel Hunter Cowan. Dated 9th December, 1885.

Major Henry Stephen Hutchinson. Dated 9th December, 1885.

Major David Clapham Andrew. Dated 9th December, 1885.

Major John Edward Campbell. Dated 10th December, 1885

To be Majors.

Captain William James Alexander Birch. Dated 1st December, 1885

Captain and Brevet-Major David Stanley Cuninghame Dated 1st December, 1885.

Captain Thomas George Thomson. Dated 8th December, 1885.

Captain Andrew Kennedy Macpherson. Dated 19th December, 1885.

To be Captains.

Lieutenant Albert Dallas Enriquez. Dated 14th November, 1885.

Lieutenant John Lamb. Dated 2nd December, 1885.

Lieutenant Alfred Robert Martin. Dated 2nd December, 1885.

BENGAL CAVALRY.

To be Lieutenant-Colonels.

Major Edward Hay. Dated 4th December, 1885.

Major Arthur William Reddie Becher. Dated 20th December, 1885.

BENGAL INFANTRY.

To be Lieutenant-Colonels.

Major Trevor John Chicheley Plowden, C.I.E. Dated 10th December, 1885.

Major and Colonel Francis Eddowes Hastings. Dated 10th December, 1885.

Major and Colonel Dawsonne Melancthon Strong. Dated 10th December, 1885.

Major Francis Edwin Wiggens. Dated 10th December, 1885.,

Major Edward Phillipson Mainwaring. Dated 20th December, 1885.

Major William Benjamin Aislabie. Dated 20th December, 1885.

Major William Hopkinson. Dated 20th December, 1885.

PENSIONS.

No 179.—The undermentioned warrant officers are transferred to the pension establishment :—

Sub-Conductor John Adams, Public Works Department.

Sub-Conductor William Evans, Commissariat Department.

No. 180.—SUBORDINATE MEDICAL DEPARTMENT—

First Grade Apothecary Dillon Duffy is transferred to the pension establishment

PROMOTIONS.

No. 181.—Under the provisions of the Royal Warrant of the 10th November, 1881, the name of Colonel A K. Comber, Bengal Staff Corps, is placed on the list of Major-Generals on the Indian Gradation List, in consequence of Major-General L. W. Buck, Madras Staff Corps, having become supernumerary on the effective list of the Indian Army from the 14th January, 1886.

No. 182.—COMMISSARIAT DEPARTMENT—

Transport Branch.

Sub-Conductor James Staines to be Conductor;

Sergeant Charles Wanstall to be Sub-Conductor;

With effect from the 13th August 1885, *vice* Conductor E. Murphy, deceased.

No. 183.—ORDNANCE DEPARTMENT—

Sub-Conductor John Dickson to be Conductor, with effect from the 1st May, 1885, *vice* Conductor G. E. Vowles, reduced to Sub-Conductor.

Store-Sergeant Robert William Dyer to be Sub-Conductor, on probation, with effect from the 27th May, 1885, *vice* Sub-Conductor E. Johnson, seconded.

Store-Sergeant Charles Arnold to be Sub-Conductor, on probation, with effect from the 10th June, 1885, *vice* Sub-Conductor W. H. Garner, deceased.

Store-Sergeant Robert Dungey to be Sub-Conductor, on probation, with effect from the 27th June, 1885, *vice* Sub-Conductor G. E. Vowles, deceased.

Sub-Conductor Arthur Coghlan to be Conductor;

Store-Sergeant William J. Churchill to be Sub-Conductor, on probation;

With effect from the 16th December, 1885, *vice* Conductor W. Mace, pensioned.

Sub-Conductor Joseph Henry Wilbond to be Conductor;

Store-Sergeants William Kennedy and Walter Hume to be Sub-Conductors, on probation;

With effect from the 31st December, 1885, on the augmentation of the Karachi Arsenal Establishment.

Sub-Conductor John Burt, *seconded*, to be Conductor, *seconded*;

Sub-Conductor William Henry Steele to be Conductor;

Store-Sergeant Thomas Legat to be Sub-Conductor, on probation;

With effect from the 1st January, 1886, *vice* Conductor F. Perks, pensioned.

No. 184.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

Lieutenant Henry Elworthy to be Captain, *vice* Captain Rose, appointed Paymaster.

Volunteer William Frederick Whitehead to be Lieutenant, *vice* Lieutenant Elworthy, promoted.

RETIREMENTS.

No. 185.—Colonel George Fergus Graham, Bengal S. C., is permitted to retire from the service, with effect from the 10th April, 1886, subject to Her Majesty's approval.

No. 186.—Surgeon-Major James Kelly, M.D., has been permitted to retire from the service, with effect from the 12th March, 1886, subject to Her Majesty's approval.

MILITARY WORKS DEPARTMENT.

APPOINTMENTS.

No. 187.—Colonel G. E. L. S. Sanford, R.E., is appointed Inspector General of Military Works, with rank of Chief Engineer, 3rd class, *special*.

Colonel Sanford took over charge of his duties from Major-General J. J. McLeod Innes, V.C., R.E., on the afternoon of the 15th March, 1886.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 9.—In modification of G. G. O. No. 42, dated the 12th October, 1883, the Governor-General in Council, with the approval of the Secretary of State for India, directs that the Commanders of Her Majesty's Indian Marine be re-graded as follows, in accordance with the revised establishment laid down in Marine Circular No. 4, dated 13th March 1886:—

1st Grade—7.

Captain	G. O'B. Carew, C.I.E.	21st September, 1855.
,,	A. W. Stiffe	17th March, 1857.
,,	F. Warden	30th April, 1863.
,,	H Morland	30th April, 1863.
,,	G. C. Parker	30th April, 1863.
,,	J. M. Brebner	30th April, 1863.
,,	W. J. Powell	19th December, 1864.
,,	*W. K. Thyne*	19th April, 1865.
,,	*W. S. Downing*	24th April, 1866.
,,	*A. Campbell*	31st August, 1867.
,,	*A. Gwyn*	5th February, 1876.
,,	*H. A. Street*	22nd December, 1876.
,,	*M. Bean*	26th October, 1877.

2nd Grade—9.

Captain	E. H. Fenn	26th October, 1877.
,,	G. Wilson	14th October, 1878.
,,	E. H. Ensor	3rd May, 1879.
,,	P. J. Falle	14th May, 1879.
,,	E. Bishop	19th July, 1879.
,,	B. P. Creagh	30th September, 1880.
,,	W. M. Edwards	8th October, 1880.
*	*	*
*	*	*

3rd Grade—9.

Captain	C. J. Cuthbert	1st December, 1880.
,,	H. J. Pryce	20th April, 1881.
,,	J. S. Barrett	1st July, 1881.
,,	W. C. Hotham	11th July, 882.
*	*	*
*	*	*
*	*	*
*	*	*
*	*	*

SUPERNUMERARY COMMANDERS.

(Not graded, and holding the place of first grade officers.

Captain	W. J. Platts	31st August, 1868.
,,	E. Davies	1st July, 1872.

2. It is further notified that the following port appointments are reserved by the Government of India to be filled ordinarily by officers of Her Majesty's Indian Marine Service:—

Port Officer	Calcutta.
,, ,,	Bombay.
,, ,,	Madras.
,, ,,	Rangoon.
,, ,,	Karachi.
,, ,,	Aden.
,, ,,	Akyab.
,, ,,	Moulmein.
,, ,,	Bassein.
Assistant Port Officer	Bombay.*
,, ,, ,,	Madras.†

3. The tenure of the above port appointments is limited to five years.

4. G. G. O. No. 44, dated 12th October, 1883, is cancelled.

No. 10.—Mr. John Corbett Guthrie DuPlat Taylor has been appointed by the Secretary of State for India a third grade officer in the Indian Marine, with effect from the 18th November, 1885.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

* Now styled First Assistant Port Officer.
† Now styled Deputy Port Officer.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 19th March, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 13th and the 19th March, 1886.

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Wiltshire Regiment .	Lieutenant J. S. Guille .	8th March, 1886	Peshawar.		

Statement of Deposits on account of Estates between the 13th and the 19th March, 1886.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Henry Kendall Stothert (a).	Lieutenant	Royal Engineers.	5th December, 1885.	No will found.	*2,592 8 1	...	18th May, 1886.
Henry Smythe (b) .	Lieutenant	Royal Warwickshire Regiment.	12th December, 1885.	Intestate .	724 7 9	...	18th May, 1886.

* After deducting eleven annas charged as discount by the Bank of Bengal.

(a) *Next-of-kin*—

Father—J. L. Stothert,

Civil Engineer, Audley, Bath, England.

(b) *Next-of kin*—

Captain Smythe.

Address—Cloughjordan, Co. Tipperary, Ireland

There are also brothers and sisters living, and also his mother; address not known.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 13th March 1886.

No 65.—Mr. W. Beechey, Apprentice Engineer, State Railways, is promoted to Assistant Engineer, 3rd Grade, with effect from the 6th March 1886.

The 15th March 1886.

No 67.—Mr. H. A. D. Wathen, Deputy Examiner of Accounts, is transferred from the Office of the Examiner of Public Works Accounts, Central Provinces, to that of the Examiner of Accounts, Central Provinces State Railways.

No. 68.—The services of Captain G. P. C. Onslow, R.E., Assistant Principal, Thomason College, are replaced at the disposal of the Military Department, with effect from the 29th October 1885.

No. 69.—The services of Colonel G. A. Craster, R.E., Superintending Engineer, 1st Class, North-Western Provinces and Oudh, are placed at the disposal of the Military Department, with effect from the 11th March 1886, under Section 110, Rule 9 A, Note 3, of the Civil Pension Code.

The 16th March 1886.

No. 70.—Mr. C. Sowerby, Officiating Joint Auditor and Examiner of Accounts, Assam Railways and Trading Company, is appointed to officiate as Deputy Examiner of Railway Accounts, Assam, with the temporary rank of Deputy Examiner, 2nd Grade, with effect from the date that he relinquished charge of the duties of Joint Auditor and Examiner of Accounts, Assam Railways and Trading Company.

The 17th March 1886.

No. 71.—With reference to Public Works Department Notification No. 285 of the 20th October 1885, the head-quarters of the Consulting Engineer to the Government of India for Guaranteed Railways, Lahore, are transferred from Lahore to Agra until further orders.

No. 72.—Under Section 4 of the Indian Railway Act of 1879, the Governor-General in Council is pleased to sanction the use of locomotive engines or other motive power and carriages and wagons to be drawn or propelled thereby on the Morvi State Railway and the Indian Midland Railway.

No. 73.—Mr. W K Stent, Executive Engineer, 2nd Grade, sub. *pro tem.*, State Railways, is appointed to officiate as Engineer-in-Chief of the Bellary-Kistna and Cuddapah-Nellore State Railways, with effect from the 1st March 1886, and until relieved by Mr. H. C. D. LaTouche.

The 18th March 1886.

No. 75.—The services of Mr. W C. Rennie, Executive Engineer, 1st Grade, State Railways, are placed at the disposal of the Indian Midland Railway Company.

No. 76.—Lieutenant-Colonel S. S. Jacob, Bombay S. C., Executive Engineer, 1st Grade, Rajputana, employed under the Jeypore State, is appointed to officiate as Superintending Engineer, and Secretary to the Agent to the Governor-General for Rajputana in the Public Works Department, in addition to his own duties under the Jeypore State, with the temporary rank of Superintending Engineer, 3rd Class, during the absence on furlough of Major W. G. Cumming, R.E., or until further orders

The 19th March 1886.

No. 77.—With reference to Public Works Department Notification No. 55, dated the 4th March 1886, Mr. V. Righy, Executive Engineer, 1st Grade, State Railways, is appointed to act as Superintendent of Way and Works, North-Western Railway, Punjab Section, during the absence of Mr. R. T. Mallet on special duty, or until further orders.

No. 78.—The following promotions are made in the Superior Accounts Establishment :—

NAME.	From	To	With effect from
Captain E. A. Waller, R.E.	Examiner, 4th Class, 3rd Grade, temporary rank.	Examiner, 4th Class, 3rd Grade, sub. *pro tem.*	11th January 1886.
Mr. E. A. Lee	Deputy Examiner, 2nd Grade	Deputy Examiner, 1st Grade, sub. *pro tem.*	
Captain C. H. P. Christie	Examiner, 4th Class, 1st Grade	Examiner, 3rd Class, temporary rank.	

TELEGRAPH.

The 13th March 1886.

No. 66.—Mr. J. Prince, Sub-Assistant Superintendent, 1st Grade, is promoted to the honorary rank of Assistant Superintendent.

The 18th March 1886.

No. 74.—The following officiating appointments, in the Indian Telegraph Department, are made with effect from the 22nd February 1886, and until further orders :—

NAMES.	From	To
F. W. F. Wiese	Superintendent, 3rd Grade	Officiating Superintendent, 2nd Grade.
C. Duffin	Superintendent, 5th Grade, and Officiating Superintendent, 4th grade.	Officiating Superintendent, 3rd Grade.

W. S. TREVOR, *Colonel, R.E.,*

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 20, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 15th March 1886.

From the 10th April next, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Reports, will be published at Simla. After the 3rd April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher, at Simla.

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Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

HIGH COURT.

NOTIFICATIONS.

Calcutta, the 9th March 1886.

An examination of candidates to fill vacancies (present and future) in the staff of Extra Translators on the Court's Establishment on the Appellate Side, will be held at the High Court on Friday, the 2nd April 1886, at 10 o'clock A.M.

Of the candidates who may pass in Oordoo and Kythi-hindi two, of those who will pass in Bengalee and Kythi-hindi two, of those who pass in Asamese and Bengalee one, and of those who pass in Uryah and Bengalee one, will be selected for appointment as probationers.

Forms of application for admission to the examination (in respect of which a fee of R10 will be charged) are obtainable, together with copies of the rules prescribing the tests for the examination, on application at this Office. The forms, when duly filled up and accompanied by copies of certificates, will be received by the undersigned.

C. A. WILKINS,
Registrar.

The 22nd February 1886.

The following draft Rules, which the High Court propose to make under the provisions of the Bengal Tenancy Act, VIII of 1885, are published for general information, as required by Section 190 of the said Act.

These draft rules will be taken into further consideration on or after the 24th day of March 1886.

By order of the High Court,

C. A. WILKINS,

Registrar.

Rules under Section 100.

1. Every manager, appointed under Chapter IX of the Bengal Tenancy Act, shall in all matters act in accordance with such orders as may, from time to time, be issued by the District Judge.

2. The manager shall pay the Government revenue, rent, and other demands of the like nature, as also all just liabilities upon the estate, in due and proper time.

3. No manager shall have power to sell or mortgage any property, nor shall he grant or renew a lease for any period exceeding three years without the express sanction of the District Judge. Provided that this rule shall not render valid any lease for a shorter time than three years, if such lease is disapproved of by the District Judge, or if the District Judge directs that his sanction is to be obtained as regards all leases granted by the manager.

4. The manager shall apply for the sanction of the District Judge to any act which may involve extraordinary expense.

Rules under Chapter XII.

5. All applications to distrain shall be presented and heard in open Court. The examination mentioned in Section 123, Sub-Section (2), shall be on oath or affirmation.

6. All such applications and all notices of distraint under Section 141 shall be entered in a register to be called the "Distraint Register," which shall be kept in the form annexed. A copy of every such application, to be furnished by the applicant, shall be given to the officer appointed to make the distraint, and a copy of the notice under Section 141, to be similarly furnished by the applicant, shall be given to the officer placed in charge of the distrained property.

Form of Distraint Register prescribed by Rule 6.

Serial No. of		Date of application to distrain or of notice of distraint under Section 141.	Name and address of the applicant under Section 121 or of the person giving notice under Section 141.	Name and address of the Defaulter.	Amount of arrear claimed and period in respect of which it is claimed.	Purport of the order passed and date on which it is passed.	Name of the Officer deputed to distrain, or to take charge of property distrained.	Date of Distraint.	Date of sale proclamation.	Date of sale.	Amount realized by sale.					Amount (if any) deposited under Section 136.		Remarks.
Application under Section 121.	Notice under Section 141.										Arrear.	Costs.	Surplus.	Total.		Arrear.	Costs.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		16	17	18

7. The officer deputed to make a distraint under Section 124, or to take charge of produce distrained under Section 141, must in all cases be able to read and write the language of the district.

8. The written demand under Section 125 shall be framed in accordance with the entries contained in the application or notice referred to in Rule 2.

9. The notification of distraint directed in Section 124, Act VIII, 1885, shall be published—

By fixing up in a conspicuous part of the holding, or other place, in which the produce is, a notice that such produce has been distrained, and by proclaiming at the same time the contents of the notice by beat of drum.

10. The notice shall specify the name of the person at whose instance the distraint is made, the name of the defaulter, the name of the person in whose charge the produce has been placed, and the amount of the arrear due, and it shall direct any person intending to reap, gather, or store the crop or produce, if unreaped or ungathered, or intending to do any other act necessary for its preservation, to give due notice of his intention to the person who has been placed in charge.

11. The notice shall be fixed up in the presence of not less than two persons, in addition to the agent of the distrainer, who points out the crop or produce.

12. In the event of it being necessary for the distraining officer, or the officer placed in charge of distrained property, to reap, gather, or store any crops or produce, or to do any other acts for the due preservation of the same, as provided by Section 126, the person at whose instance the distraint was made shall advance the funds necessary to this end.

13. The officer holding a sale under Section 131, shall record a description of the property offered for sale, the names of all persons bidding for the same, and the amount bid by each; and if the sale is postponed, he shall record an order to this effect, and shall then and there notify the place where and the time when the sale will be held.

14. When the sale is concluded and the sale-proceeds are realized, the officer who held the sale shall, after paying the costs of the distraint and sale, as directed in Section 134, forthwith pay the balance into Court.

15. The officer holding the sale shall take separate receipts for all sums paid by him as costs of the distraint and sale under Section 134, Sub-Section (1), and if the person giving the receipt is unable to write, the receipt shall be attested by some person able to do so.

16. When a distraint is withdrawn under Section 136, the notification of distraint, published under Section 124, shall be taken down.

17. All officers deputed to distrain property under this chapter, shall, if there is a post-office in the vicinity, report to the Court by letter immediately the distraint is made, or if there is no such post-office, shall, immediately on his return, report in writing the nature and extent of the crop or produce distrained, the day on which the distraint was made, the name of the person (if any) placed in charge of the crop, and the day fixed for the sale, or if the sale has taken place the day on which it took place. He shall also immediately on his return file an account of all money received and disbursed by him, together with the receipts for the same and the record of the biddings at the sale, if a sale has taken place.

18. Every person, distraining produce by virtue of the authority conferred on him under Section 141 of Act VIII, 1885, shall give notice of such restraint to the Civil Court having jurisdiction to entertain an application for the distraint of such produce, in a tabular form which shall contain the following particulars :—

(*a*) The name and address of the person at whose instance the distraint was made and a description of his interest in the property, whether as proprietor, tenure-holder, or raiyat.

(*b*) The name of the defaulter, and of the place in which he resides, or was known to be last residing.

(*c*) The amount of the arrear with interest, if any, and the period in respect of which it is claimed.

(*d*) The holding in respect of which the arrear is claimed, the boundaries thereof, or such other particulars as may suffice for its identification.

(*e*) The description and approximate value of the produce distrained, and if the same has been reaped or gathered, the place in which it is stored

(*f*) The name of the person by whom the distraint was actually made, and the name and address of the person in whose charge the produce has been placed.

(*g*) The date on which the distraint was made.

(*h*) If the crop or produce is standing or ungathered, the time at which it is likely to be cut or gathered.

RICHARD GARTH.
H. S. CUNNINGHAM.
W. F. McDONELL.
A. WILSON.
L. R. TOTTENHAM.
CHARLES D. FIELD.
J. O'KINEALY.
CHUNDER M. GHOSE.

The 12th March 1886.

Mr. W. R. Fink, Chief Clerk of the High Court, Original Side, has obtained privilege leave for one month from the 22nd instant, under Section 73, Rule 2, Chapter 5, of the Civil Leave Code.

By Order,

R. BELCHAMBERS,
Registrar.

COMPTROLLER GENERAL.

NOTIFICATION.

Calcutta, the 19th March 1886.

A new Government Treasury has been opened at Mandalay Upper Burma.

E. GAY,
Comptroller General.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The following changes in the Regulations in Arts, having been sanctioned by the Senate and approved by His Excellency the Governor General in Council, are published for general information :—

In para. 7 of the Regulations for the degree of Bachelor of Arts under the head of Honour subjects in the A Course (Calendar, 1886, page 40) the word "either" after "and" and the words "or a second classical language" after the words "a second course in the classical language" have been omitted.

In para. 6 of the Regulations for the Entrance examination (Calendar, 1886, page 34) after the words "translation into the other language" the following words have been inserted : "and where a candidate takes up an oriental language for his second language he shall be required to translate sentences in English into one of the following vernacular languages :—Bengali, Hindi, Uriya, Mahratti, Urdu, Burmese, Armenian, Parbatia and Assamese. The Syndicate shall have power to add to this list."

In para. 9 of the Regulations for the degree of M.A. (Calendar, 1886, page 50) the word "two" between "alternatively" and "out of" has been omitted and the word "one" has been substituted for it; the words "group of" between "following" and "subjects" have been omitted; the word "Heat" has been inserted before the words "Electricity and Magnetism"; after the word "Magnetism" the following words have been added "as principal subjects with light and sound as subsidiary subjects"; before the word "Heat" the following words have been inserted "Light and Sound as principal subjects with"; after the word "Heat" the words "and the Elements of Molecular Physics" have been omitted, and the following words have been substituted for them "Electricity and Magnetism as subsidiary subjects"; the words "or two out of the following group" have been omitted; and the definitions marked "(B)" and "(C)" have been omitted and the following words have been substituted for them "candidates will have to show a thorough knowledge of the principal subjects and a general acquaintance with the subsidiary subjects, treating the subjects mathematically and experimentally."

In the foot-notes appended to the Regulations for the F.A. and B.A. examinations (Calendar, 1886, pages 35, 38,) the words "Sub-Inspector of Schools" have been inserted after the words "Deputy Inspectors of Schools" and before the words "and School Masters."

The Vice-Chancellor and Syndicate have appointed the following portions of the text-books in English to be read and to be committed to memory for the Entrance Examination, 1887 :—

To be read.

PROSE.

Southey . . Life of Nelson, chapters I, II, III, VIII, and IX.

POETRY.

Palgrave . . The Student's Treasury of English Lyrics—
Not a drum was heard. *Wolfe.*
Of Nelson and the North. *Campbell.*
Oft I had heard of Lucy Gray. *Wordsworth.*
Sweet to the morning traveller. *Southey.*
The deep affections of the breast. *Campbell.*
The glories of our blood and state. *Shirley.*
The noon was shady. *Cowper.*
The sun descending in the west. *Blake.*
Turn, turn thy hasty foot aside. *Gisborne.*
When Britain first, at Heaven's command. *Thomson.*
Who would true valour see. *Bunyan.*
In the sweet shire of Cardigan. *Wordsworth.*
How happy is he born and taught. *Wotton.*

To be committed to memory.

When Britain first at Heaven's command.
Not a drum was heard.
How happy is he.
Sweet to the morning traveller.

The following text-books have been appointed for the M.A. Physical Science Courses :—

M.A. EXAMINATION, 1888, AND SUBSEQUENT YEARS.

Physical Science.

(*B*) Heat, Electricity and Magnetism as principal subjects with light and sound as subsidiary subjects.

Principal Subjects.

Cumming . . Introduction to the Theory of Electricity, 2nd edition, omitting arts. 124—136.
Maxwell . . . Elementary Treatise on Electricity.
Faraday . . . Experimental Researches on Electricity, vol. I.
Fleeming Jenkin . Electricity and Magnetism.
Baynes . . . Lessons on Thermodynamics, omitting arts. 49, 50, 58, 59, 61, 68, 96 and remaining articles.
Maxwell . . . Theory of Heat, 5th edition, omitting pages 195—208.
Fourier . . . Theory of Heat, chapters I and II.
Balfour Stewart . A Treatise on Heat.

Subsidiary Subjects.

Daniell . . . Text-book of the Principles of Physics 1st edition, chapter V, pages 74—133, chapters XIV and XV, or corresponding chapters of 2nd edition.

(*C*) Light and Sound as principal subjects, with Heat, Electricity and Magnetism as subsidiary subjects.

Principal Subjects.

Everett . . . Vibratory Motion and Sound.
Donkin . . . Acoustics, omitting appendix to chapter IV, appendix to chapter VI, and arts. 125, 131—135, 138—145, 162—214.
Airy . . . On the Undulatory Theory of Optics.
Aldis . . . A Chapter on Fresnel's Theory of Double Refraction.
Glazebrook . . Physical Optics.
Stone . . . Elementary Lessons on Sound, 1st edition, omitting pages 144—160.
Parkinson . . A Treatise on Optics.

Subsidiary Subjects.

Daniell . . . Text-book of the Principles of Physics, chapters VII, XIII and XVI, 1st edition, or corresponding chapters of 2nd edition.

W. GRIFFITHS,
Registrar.

SENATE HOUSE,
The 10th March 1886.

the Bank of Bengal on the 15th March 1886.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	Total.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	Total.			
Balance of 28th February 1886 .	54,100	13,72,587	27,70,600	2,23,98,800	91,67,000	2,68,10,900	2,31,99,000	8,57,18,887	44,19,000	76,36,400	9,58,60,500	10,79,15,900	1,33,800	32,200	19,38,54,887
Add—															
Amount enfaced at Madras between 1st and 15th March 1886 . . .	...	...	...	4,000	...	...	...	4,000	...	...	...	...	...	...	4,000
Amount enfaced at Bombay between 1st and 15th March 1886 . . .	...	...	500	14,500	...	3,500	1,000	19,500	...	65,500	4,18,500	4,84,000	...	...	5,03,500
Amount enfaced at Calcutta between 1st and 15th March 1886 . . .	...	1,066	1,700	2,38,800	15,300	1,14,600	43,400	4,14,866	2,200	1,20,000	9,31,200	10,53,400	...	...	14,68,266
	54,100	13,73,653	27,72,800	2,26,56,100	91,82,300	2,69,29,000	2,32,43,400	8,61,57,253	44,21,200	78,21,900	9,72,10,200	10,94,53,300	1,33,800	32,200	19,58,30,653
Deduct—															
Amount written off in the London Registers . .	...	...	1,800	2,32,900	7,300	63,700	1,75,200	4,80,900	1,500	66,300	4,48,000	5,15,800	..	...	9,96,700
Balance on 15th March 1886	54,100	13,73,653	27,71,000	2,24,23,200	91,75,000	2,68,65,300	2,30,68,200	8,56,76,353	44,19,700	77,55,600	9,67,62,200	10,89,37,500	1,33,800	32,200	19,48,33,953

NOTE.—From 9th June 1867 to 15th Jan. 1886 enfaced from India 5,180 lakhs, re-transferred from London 4,620 lakhs.
" 16th Jan. 1886 to 31st " " " " 9 " " " 7 "
" 1st Feb. " to 15th Feb. " " " 19 " " " 6 "
" 16th " " to 28th " " " 8 " " " 3 "
" 1st Mar. " to 15th Mar. " " " 19 " " " 9 "

5,235 lakhs. 4,645 lakhs.
4,645 "

Balance against India . 590 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 16th March 1886.

R. HARDIE,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 16th March 1886.

LIABILITIES.	R	a.	p.
Capital paid-up	2,00,00,000	0	0
Reserve Fund	41,56,724	15	0
Public Deposits at Head Office (R. 78,18,659 a. 6 p. 0)	2,05,39,847	10	1
Public Deposits at Branches (1,27,21,188 4 1)			
Other Deposits at Head Office and Branches	3,10,29,388	9	9
Bank Post Bills, &c.	4,89,902	3	0
Sundries	14,85,309	15	0
RUPEES	7,77,01,173	4	10

ASSETS.	R	a	p.
Government Securities	39,99,602	5	0
Other authorized Investments	50,24,582	8	0
Loans on Government and other authorized Securities	85,05,967	6	1
Accounts of Credit on Government and other authorized Securities	74,37,564	3	8
Bills discounted and purchased	2,28,15,847	15	5
Balances with other Banks	7,29,913	10	2
Bullion	4,734	3	5
Dead Stock	11,30,098	12	7
Stamps	9,658	7	6
Sundries	8,21,080	13	8
	5,04,79,050	5	6
Cash and Currency Notes at Head Office (R 1,14,78,144 a. 4 p. 1)	2,72,22,122	15	4
Cash and Currency Notes at Branches (1,57,43,978 11 3)			
RUPEES	7,77,01,173	4	10

By order of the Directors,

BANK OF BENGAL,
Calcutta, 18th March 1886.

J. GORDON,
Chief Acctt. & Dy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.

Percentage 50·8.

Statement of Silver Balance in the Calcutta Mint for the week ending 17th March 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 10th March 1886	1,52,550	
Value of Government silver in the Mint on the same date	6,55,574	8,08,124
ADD—		
Silver received by the Mint during the week on account of the Currency Department	2,529	
Ditto ditto Government	1,184	3,713
		8,11,837
DEDUCT—		
New coin paid to Reserve Treasury during the week	...	
Petty items issued for miscellaneous purposes	583	583
Balance on the evening of the 17th March 1886	...	8,11,254
The Balance comprises—		
Silver held on account of the Currency Department	1,55,079	
Ditto ditto Government	6,56,175	8,11,254
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	13,59,717	
Ditto ditto Government	...	13,59,717

A. W. BAIRD, *Major, R.E.,*
Offg. Master of the Mint.

CALCUTTA MINT,
The 18th March 1886.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
		R	
24	D 17—89205	50	Najmuddin, Bareilly.
	D 20—58996	100	
	,, —58997	100	
	,, —58998	100	

ALLAHABAD,
The 17th March 1886.

A. H. ANTHONY,
Asst. Accountant Genl.,
In charge of Paper Currency Office.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
56	B 83—10170	50	Presidency Post Master, Madras.
	B 78—90249	50	

FORT ST. GEORGE,
The 8th March 1886.

H. S. GROVES,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

Rangoon, Burma, Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regt. No.	No of Note.	Value.	Name of Claimant.
		R	
W5	Q 5—02902	50	District Superintendent of Police, Rangoon Town.
	" —05236	50	
	Q 6—06522	100	

RANGOON,
The 10th March 1886.

W. D. COWLEY,
Asst. Comptroller, Paper Currency.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 17th March 1886.

Offices reported opened and closed during the months of January and February 1886 :—

Name of Station.	Where situated.	Date.	REMARKS.
	Departmental.		
Baraut	N.-W. Provinces.	4th Jan.	Opened.
Basim	Berar	29th "	Ditto.
Begoo Serai	Behar	22nd Feb.	Ditto.
Budge-Budge	Bengal	6th "	Ditto.
Ernacolum	Madras Presdy.	20th "	Ditto.
Hailakandi (Cachar).	Assam	27th "	Ditto.
Hardah	Central Provinces	11th "	Ditto.
Hingoli	Berar	27th Jan.	Ditto.
Kyoukimyoung	Upper Burmah	20th Feb.	Ditto.
Lakhipur (Cachar)	Assam	12th "	Ditto.
Madhubani	Behar	5th Jan.	Ditto.
Mandalay	Upper Burmah	11th Dec.	Ditto.
Moulvi Bazar	Assam	20th Jan.	Ditto.
Mubarakpur	Punjab	1st "	Ditto.
Pandaul	Behar	4th "	Ditto.
Raha	Assam	17th Feb.	Ditto.
Ranchee	Bengal	20th Jan.	Ditto.
Sadhaura	Punjab	26th Feb.	Ditto.
Saifganj (Katiyar)	Behar	9th "	Closed.
Sarsa	N.-W. Provinces.	30th Jan.	Opened.
Shamshernagar	Assam	21st "	Ditto.
Shevabo	Upper Burmah	22nd Feb.	Ditto.
Sialkot City	Punjab	2nd Jan.	Ditto.
Toungdwingee	Upper Burmah	23rd "	Ditto.
Trichinopoly Fort	Madras Presdy.	12th Feb.	Ditto.
Watgunge (Calcutta.)	Bengal	3rd "	Ditto.
Zaigo	Upper Burmah	19th "	Ditto.
Offices in connection with the Camp of Exercise.			
Gurgaon Camp Office.	Punjab	1st Jan.	Closed.
1st Division, Southern Force.	Sultanpur, Punjab	1st "	Ditto.
Commander-in-Chief's Camp.	Delhi	30th "	Ditto.
	Railway, &c.		
Katiyar ((Saifganj)	A. B. S. Ry.	9th Jan.	Opened.
Aligarh	Ganges Canal	...	Ditto.
Burumpur	O. & R. Ry.	1st "	Ditto.
Balawali			
Lhaksar			
Jawalapur			
Landhaura			
Roorkee			
Chodlala			
Saharanpur			
Kauli	Rajpura-Patiala State Ry.	2nd "	Closed.

NOTE.—The station formerly called Bithur on the Cawnpore-Achneyra State Railway, is now known as Brahmavart.

J. H. LANE,
Offg. Dy. Director General of Telegraphs in India.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 16th March 1886.

No. 546.—Mr. P. A. G. Cowley, Surveyor 1st Grade, Survey of India, is granted furlough under Section 128 of the Civil Leave Code, for fifteen months, with effect from such date as he may avail himself of it.

H. R. THUILLIER, *Lieut.-Colonel, R.E.,*
Offg. Surveyor General of India

BANK OF BENGAL.

NOTICE.

Calcutta, the 16th March 1886.

The Directors have made the following changes in the Bank's Establishment :—

Mr. W. Craw, on return from short leave, has resumed charge of the Benares Branch.

Mr. D. E. Burne to be Acting Accountant at Bombay.

Mr. A. K. Leslie to be Acting Agent at Patna, *vice* Mr. H. F. Freshwater, who has been granted eight months' leave to Europe.

R. HARDIE,
Secretary & Treasurer.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 11th March 1886.

No. 828.—Colonel M. G. Gerard, C.B., 2nd Squadron Commander and Officiating 2nd-in-Command, 1st Regiment, Central India Horse, is granted sixty days' privilege leave, from 1st April 1886, or from the date of availing himself of the leave.

The 12th March 1886.

No. 867.—Lieutenant-Colonel C. Grant, Cantonment Magistrate, Neemuch, is granted privilege leave for three months, with effect from the 30th March 1886, or such subsequent date as he may avail himself of it.

The 16th March 1886.

No. 916.—In pursuance of Foreign Department Notification No. 1848 G., dated 27th August 1885, Lieutenant A. B. Mayne availed himself of the six months' leave to study the native languages on the 7th September 1885, and returned from it on the 17th February 1886.

By Order,

L. S. NEWMARCH, *Lieut.,*
for 1st Asst. Agent to the Govr. Genl. for Central India.

AGENT TO THE GOVERNOR GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 12th March 1886.

No. 431 *G.*—With reference to Foreign Department Notification No. 349 G., dated the 22nd of February 1886, Lieutenant A. F. Pinhey assumed charge of the Office of Assistant

Political Agent, Banswara and Pertabgurh, from T. J. C. Plowden, Esq., C.S., on the forenoon of the 23rd February 1886.

By Order,

HUGH DALY,

for *1st Asst. Agent to the Govr. Genl., Rajputana.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 12th March 1886.

No. 224-687.—Under Section 40, Act II of 1886, the Chief Commissioner is pleased to appoint the Assistant Commissioner, Ajmere, to exercise and perform all the powers and duties conferred and imposed by the said Act on a Collector within and for the Ajmere-Merwara District.

No. 227-327.—With reference to this Office Notification No. 84-327, dated 27th January 1886, Rai Bahadur Pundit Bhag Ram, Judicial Assistant, Ajmere, resumed charge of his duties from Mr. H. E. J. Fitzpatrick, on the afternoon of the 23rd February 1886. The unexpired portion of his leave is hereby cancelled.

The 13th March 1886.

No. 231-190 *II*.—With reference to this Office Notification No. 82-190 II., dated 27th January 1886, Mr. H. E J. Fitzpatrick, Extra Assistant Commissioner and Treasury Officer, Ajmere, resumed charge of his duties from Pundit Jia Lal on the forenoon of the 25th February 1886.

By Order,

HUGH DALY,

for *1st Asst. to the Agent to the Govr. Genl., Rajputana.*

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 8th March 1886.

No. 547.—In continuation of Notification No. 57-243, dated the 13th January 1886, Mr. Abdul Rahman, Chief Clerk of the Civil and Sessions Court, Civil and Military Station of Bangalore, now a Magistrate of the 2nd Class, sub *pro tem.*, in the said station, is confirmed as 2nd Magistrate of the said station from this date.

2. Under Section 12 of the Code of Criminal Procedure, Mr. Abdul Rahman is appointed to be a Magistrate of the 1st Class and to exercise the powers conferred on Magistrates of that class by Sections 36 and 37 and as described in Schedules III and IV of the said Code.

By Order,

J. H. NEWILL,

Assistant to the Resid

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.—ESTABLISHMENT

Calcutta, the 13th March 1886.

No. 21.—The Jhansi-Manikpur State Railway having been made over to the Indian Midland Railway Company, the following officers are transferred in the interests of the public service :—

Mr. R. W. L. Toozs, Assistant Engineer, 1st Grade, to the Bellary-Kistna State Railway.

Mr. P. H. Cresswell, Assistant Engineer, 1st Grade, to the Bellary-Kistna State Railway.

Mr. J. N. D. LaTouche, Assistant Engineer, 1st Grade, to the Bellary-Kistna State Railway.

Siva Datta Pande, Assistant Engineer, 1st Grade, to the Bellary-Kistna State Railway.

The 15th March 1886.

No. 22.—Lieutenant O. M. R. Thackwell, R.E., Assistant Engineer, 1st Grade, sub. *pro tem.*, is granted, under Public Works Department Code, Chapter ii, Section ii, paragraph 27, leave to study native languages for two months, with effect from the afternoon of 21st January 1886.

No. 23.—Mr. P. W. Dangerfield, Executive Engineer, 2nd Grade, is transferred, in the interests of the public service, from the Sind-Sagar State Railway to the Office of the Director General of Railways.

The 19th March 1886.

No. 24.—Mr. E. N. Homan, Class III of the Superior Revenue Establishment of State Railways, Stores Department is transferred, in the interests of the public service, from the North-Western Railway to the Sind-Pishin State Railway, Northern Section.

F. S. STANTON, *Colonel, R.E.,*

Director General of Railways.

CEMETERY NOTICE.

* When a monument needs repairing, the officer in charge of the cemetery should communicate with the friends of the deceased or, when such communication is not possible, advertise three times in the *Gazette of India* and the Gazette of the Province; and if it falls into a ruinous condition, and no person will undertake to restore it, the ruined monument shall be made level with the ground during the next repairs, and any slab it contained will be placed over the grave in simple masonry, or be inserted in the wall of the cemetery.

List of monuments in the Lahore Cemetery published with reference to Rule XIX,* Part I of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June 1885 :—

Inscription.	*Date.*
Philip Melville	1854
Edward Banker	1851
Large grave. (No name.)	
Pillar on pedestal. (No name.)	
Daniel Sandford	1849
Lieutenant Augustus Thompson	1849
August Thompson	1848
Richard Thompson	1848
Sarah Ann Godwin	1849
John George Bowser	1849
James Ray	1849
Francis Tibbets	1849
Double grave. (No name.)	
Archer	1848
Grave. (No name.)	
Owens	1849
Macnamara	1849

Inscription.	*Date.*
Edith Carter	1849
Elizabeth Read	1848
Ensign Giles	1848
Large grave. (No name.)	
Large grave. (No name.)	
Elizabeth Bodel	1849
Letitia Whitaker	1847
Three upright pillars. (Inscription illegible.)	
Large grave. (Inscription illegible.)	
Juliana Francis Lamb	1850
Large grave. (Inscription illegible.)	
Joseph Travis	1846
Large grave. (Inscription illegible.)	
Frank Montagu Ryves	1850
Harry Robert Ryves	1850
Elizabeth Rees	1850

J. F. MONTGOMERY,

Chaplain of Lahore.

LAHORE,

The 6th February 1886.

POST OFFICE.

NOTIFICATIONS.

Unclaimed letters held in the Calcutta General Post Office on 16th March 1886.

Blaney, A. E.

Letters marked "Care of Post Office."

A B.
Atkinson, Thos.
Baeit, Revd. H.
Baggs, H. W.
Barclay, J. J. T.
Bayarnie, E.
Beattie, M H.
Bennett, J. B.
Bicknell, A. S.
Blaker, Mr.
Bissett, W. V.
Blunt, W R.
Bose, P. N.
Bowers, S
Bradley, John.
Brincat, Salvatore.
Brown, Rev. J. J.
Erunton, Mrs. J.
Butler, T.
Capel, Lt.-Col.
Carpenter, A.
C. B. H.
Chelton, H.
Clark, James.
Clarke, F. G.
Coleman, R. J.
Crawford, J.
Croghan, W. J.
Dawkins, W. G.
"Dee."
Dela Taste, P. T.
Dessa, H. T.
Dickie, Capt J. E.
Dukes, Mrs.
Dundas, Mrs.
Dwarris, J. H.
E. M. K., Miss.
Easton, Percy H.
Ellis, Mrs. Jus.
Entwisle, R.
Fez, Lt Col.
Flinsch, Ferdinand.
Franklin, R. O.
Freise, C
Gilmour, Capt. D. C.
Grant, Mrs. M.
Grant, Mrs. D. St. John.
Grey, John.
Griffiths, Norris.
Harmer, J A.
Heath, Mrs.
Herrmann, M.
Hender on, Joseph.
Hughes, Capt.
Hurry, A. E.
Jellerson, J. J. D.
K P M
Kirkbride, J.
Lea, Jay.
Litke, de Louis G.
Lloyd, E T.
Lopez, N. R.
Lord, Esq.
M. O
MacDougall, D.
McLaughlin, John.
MacLeod, John.
Manheld, J J.
Margare, Josephine.
Marshall, Hon. Mrs. Geo
Martin, C. N.
Martin, T.
Mathieson, L.
Mattin, Mrs.
May, H B.
May, J. A.
Mellard, G. N.
Minaeff, Mr.
Moore, W.
Murphy, Miss Hista.
Nellie, Miss N.
Newham, A. W.
Norris H
Norville, Mrs. L.
Orme, R. W.
Page, George.
Palmer, Col. A. P.
Parker, Mrs. A. H.
Percy, A.
Phillips, W. G. St. V.
Philips, Henry.
Pierotti, N.
Pike, H R.
Preston, R. C. Campbell.
Pyle, Mrs. C. I.
Reece, Mrs A.
Roberts, J. R.
Robinson, E. A.
Robinson, W.
Rode, Capt. J. H.
S. M.
Saxavany, K.
Schuster, Maurice.
Shaw, H. J.
Simpson, Percy.
Singleton, C. W.
Smallwood, Geo.
Smart, Mrs. R. B.
Smith, Mrs. F. E.
Speer, A. E.
Stanislaus, Walter.
Sternbergh, A.
Stewart, C.
Stone, Mrs. T.
Storey, A.
Straw, Mrs .R.
Street, W.
Swingler, Mrs. C.
Symons, W. S.
Thiband, T.
Thorpe, Sydney.
Tooms, Charles.
Transche, Hern. J. Von.
Turner, Mrs H G.
Tyrrell, David.
Uren, Capt. T.
Vinall, J. N.
Vob, Mrs.
Volpi Beauconrt, et.
Wagner, Charles.
Walker, G. A.
Walker, P. C.
Ward, J. A.
Webster, Fred.
Webster, T. E.
Webster, C. J.
Wessendorff, Henri.
Willeamese, J Lloyd.
Wilson, Mrs. Mark.
Wittelstraus, W.
Wood, Tempest.
Yancovici, Mendel.

Registered Letters.

Burnet, W.
Chapman, D'Arcy.
Godfrey, J. B.
Harris, Ashby.
Martin, C.
Nilson, Mrs.
Ross, A.
Scott, Mrs. G. C.
Steruzilles, David.
Sternbergh, M.
Taylor, Mrs. Cecil.
Thiband, T.

Unclaimed Letters held in the Barrackpore Post Office on the 15th March 1886.

Anderson, R. D.
Boyd, E. A.
Brown, F.
Chater, L.
Cress, J.
Dewey, J.
Fagan, N. R.
Gomes, E.
Hart, Mr. and Mrs.
Isad Ali
Knight, W. B.
Laudale, J.
Lane, J. H.
Lyon, J.
Maseyk, I. D.
Nichols, J
Rodgers, George Pte.
Roy, Nil Madhub.
Sutton and Ramsay.
Swinter, S.
Taylor, G. W.
Wilson, W. A M.
Young, Miss.
Youngyan, N. G., Prince.

E. HUTTON,

Presidency Postmaster, Calcutta.

Calcutta, the 20th March 1886.

SEA AND FOREIGN MAILS.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
	1886	
Madras and Ceylon	20th Mar.	P. & O. Str. *Ballaarat.*
Foreign Mails *vid* Bombay	23rd ,,	From Bombay.*
Ditto Book Post and Pattern Packets	22nd ,,	From Bombay.
Rangoon and Moulmein	24th ,,	Str. *Bhundara.*
Akyab, Kyouk Phyoo, Sandoway and Rangoon	24th ,,	Str. *Coconada.*
Madras, Ceylon, Batavia, Singapore, and China	26th ,,	French Str. *Tibre.*
Straits and Hong-Kong	27th ,,	Str *Talsang.*
Port Blair	25th ,,	Str. *Shahjehan.*

* Also for Cape of Good Hope and Natal through United Kingdom, also *vid* Aden for Zanzibar, Mozambique, East Coast of Africa, Delagoa Bay, Natal and Cape Colonies, can be forwarded.

N B.—The letter-box will close at 7 P.M. precisely, after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P.M.

E. HUTTON,

Presidency Post Master.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *₹4-8;* per eight-ounce tin, *₹8-8;* per pound tin, *₹16-8.* The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *₹5-8;* per eight-ounce tin, *₹10-8;* per pound tin, *₹20.* This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنت سنکونا فبري فيوج

يهه دوا کوئينائين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اوسنے جو کوئي ايک مشت بيس پونڈ خريد لينے سے بقيمت نقد سے ذيل خريد کرسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سولهه روپيه آٹهه آنه ،

اور عوام‌الناس بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس ٹين کا پانچ روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا دس روپيه آٹهه آنه ; ايک پوند کے ٹين کا بيس روپيه ،

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورهٔ بالا کے محصول ڈاک چار روپيه آٹهه اونس کے ٹين کا آٹهه آنه ; اور ايک پونڈ کے ٹين کا بارهه آنه ،

CRYSTALLYNE CINCHONA FEBRIFUGE.

A new and improved preparation made at the Government Factory from Red Cinchona Bark This is a more perfect substitute for Quinine than the ordinary uncrystallized Febrifuge. It can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds and upwards* at a time, from the Superintendent, Royal Botanic Garden, Seebpore, near Calcutta, for *cash only*, at the following rates: per four-ounce tin, ₹6-8; per eight-ounce tin, ₹12-8; per pound tin, ₹24. The general public can be supplied by the Superintendent, Royal Botanic Garden, for *cash only*, at the undernoted rates: per four-ounce tin, ₹8-8; per eight-ounce tin, ₹16-8; per pound tin, ₹32. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

کرسٹلین سنکونا دوائي بخار'

لال سنکونا بارک کي ایک نئي اور عمده دوا گورنمنٹ فاکٹري مین تیار هوئي هی معمولي بے صاف کي هوئي دوائي بخار سے کونین کے لئے یه بهت خوب قایم مقام هی اور سیب پور متصل کلکته کے بوٹانکل گارڈن یعني کمپني باغ کے سپرنٹنڈنٹ صاحب سے هر ایک ملازم سرکاري کام اور خیرات کے لئے اور وه لوگ جو ایک مشت بیس پونڈ لین نقد اس بهاو سے خرید سکتے هین یعنے چار آونس کے ٹین کا چهه روپیه آٹهه آنه ; آٹهه آونس کے ٹین کا باره روپیه آٹهه آنه ; اور ایک پونڈ کے ٹین کا چوبیس روپیه —

اور عام لوگون کو بوٹانکل گارڈن یعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے نقد اس بهاو پر مل سکتا هی یعنے چار آونس ٹین کا آٹهه روپیه آٹهه آنه ; آٹهه آونس کي ٹین کا سوله روپیه آٹهه آنه اور ایک پونڈ ٹین کا بتیس ۳۲ روپیه یه د کلکته کے بڑي بڑي ولایتي اور دیسي دواخانون مین بهي بکتي هی محصول ڈاک چار آونس کي ٹین کے لئے چار آنه ; آٹهه آونس کي ٹین کے لئے آٹهه آنه اور ایک پونڈ کي ٹین کے لئے باره آنه علاوه اوپر لکهے هوئے نرخ کے هی '

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

BRITISH BURMA.

NOTICE.

DEPUTY COMMISSIONER'S COURT,
DISTRICT THONEGWA.

The 4th February 1886.

CIVIL SIDE MISCELLANEOUS CASE
NO. 4 OF 1885.

IN THE MATTER OF THE ESTATE OF
G. J. ROBERTS, DECEASED.

Whereas G. J. Roberts, late Manager, Government Tobacco Plantation, Maubin, Thonegwa District, died intestate on the 5th January 1885 Notice in pursuance of the 7th Section of Regulation V of 1799 is hereby given to all persons claiming to have any interest in the property and credits of the said G. J. Roberts, deceased, to appear in the said matter (if they think fit so to do) either personally or by a duly authorized agent, on the 15th May 1886, when the Court will proceed upon all the claims and pronounce judgment in the matter.

Dated Maubin, the 6th February 1886.

W. W. PEMBERTON,
District Judge, Thonegwa.

PROMISSORY NOTES.

Lost

The lower half of the Government Promissory Note No. 200570, of the 4 per cent. of 1865, for ₹1,000, originally standing in the name of the Bank of Bengal, and last endorsed to Sreemutty Krishna Kamini Rudra, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and of the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

SREEMUTTY KRISHNA KAMINY RUDRA.
Calcutta.

Lost

At Poona, at the Bank Treasury, on the 6th January 1886, the Government Promissory Note No. 035166 of the 4 per cent. loan of A.D. 1854-55, for ₹2,000, originally standing in the name of Eduljee Framjee, and last endorsed to J. Hanson, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

J. HANSON, *Govt. Pensioner,*
Camp Poona.

Lost, Stolen, or Destroyed.

The undermentioned Government Securities particularised at foot, belonged to Tara Prosonno Mukerjee, deceased, by whom they were never endorsed to any other person. Payment of the undermentioned notes and of the interest thereupon has been stopped at the Public Debt Office, and application is about to be made to Government for the issue of duplicate notes in favour of the undersigned, the representative of the said Tara Prosonno Mukerjee :—

Note No. 012711 of the 4 per cent. of 1854-55, originally standing in the name of Abhoy Churn Roy, and last endorsed to late Tara Prosonno Mukerjee, for ₹500.

Note No. 032436, of the 4 per cent. of 1854-55, standing in the name of Tara Prosonno Mukerjee, for ₹500, and

Note No. 006517, of the 4½ per cent. of 1872, standing in the name of Tara Prosonno Mukerjee, by whom they were never endorsed to any other person, for ₹500.

GANGA PROSONNO MUKERJEE,
Bally.

The Gazette of India.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information :—

ACT NO. VI OF 1886.

THE BIRTHS, DEATHS AND MARRIAGES REGISTRATION ACT, 1886.

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CHAPTER III.

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24. Duty of Registrars as to sending certified copies of entries in register books to Registrar General.
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26. Exceptional provision for registration of certain births and deaths.

D.—Penalty for False Information.

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E.—Correction of Errors.

28. Correction of entry in register of births or deaths.

CHAPTER IV.

AMENDMENT OF MARRIAGE ACTS.

SECTIONS.

29. Addition of new section after section 13, Act III of 1872.
30. Amendment of the Indian Christian Marriage Act, 1872.
31. Addition of new section after section 8 of the Parsi Marriage and Divorce Act, 1865.

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32. Permission to persons having custody of certain records to send them within one year to Registrar General.
33. Appointment of Commissioners to examine registers.
34. Duties of Commissioners.
35. Searches of lists prepared by Commissioners and grant of certified copies of entries.

CHAPTER VI.

RULES.

36. Power for Governor General in Council to make rules.
37. Procedure for making and publication of rules.

An Act to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes.

WHEREAS it is expedient to provide for the voluntary registration of births and deaths among certain classes of persons, for the more effectual registration of those births and deaths and of the marriages registered under Act III of 1872 or the Indian Christian Marriage Act, 1872, and of certain marriages registered under the Parsi Marriage and Divorce Act, 1865, and for the establishment of general registry offices for keeping registers of those births, deaths and marriages;

XV of 1872.
XV of 1865.

And whereas it is also expedient to provide for the authentication and custody of certain existing registers made otherwise than in the performance of a duty specially enjoined by the law of the country in which the registers were kept, and to declare that copies of the entries in those registers shall be admissible in evidence;

It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title and commencement.

1. (1) This Act may be called the Births, Deaths and Marriages Registration Act, 1886; and

(2) It shall come into force on such day as the Governor General in Council, by notification in the Gazette of India, directs.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Local extent.

2. This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

"sign" includes mark, when the person making the mark is unable to write his name:

"prescribed" means prescribed by a rule made by the Governor General in Council under this Act: and

"Registrar of Births and Deaths" means a Registrar of Births and Deaths appointed under this Act.

Saving of local laws.

4. Nothing in this Act, or in any rule made under this Act, shall affect any law heretofore or hereafter passed providing for the registration of births and deaths within particular local areas.

Powers exercisable from time to time.

5. All powers conferred by this Act may be exercised from time to time as occasion requires.

CHAPTER II.

GENERAL REGISTRY OFFICES OF BIRTHS, DEATHS AND MARRIAGES.

Establishment of general registry offices and appointment of Registrars General.

6. (1) Each Local Government—

(a) shall establish a general registry office for keeping such certified copies of registers of births and deaths registered under this Act, or marriages registered under Act III of 1872 (*to provide a form of marriage in certain cases*) or the Indian Christian Marriage Act, 1872, or, beyond the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Bombay, under the Parsi Marriage and Divorce Act, 1865, as may be sent to it under this Act, or under any of the three last-mentioned Acts, as amended by this Act; and

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(b) may appoint to the charge of that office an officer, to be called the Registrar General of Births, Deaths and Marriages, for the territories under its administration:

(2) Provided that the Governor of Bombay in Council may, with the previous sanction of the Governor General in Council, establish two general registry offices and appoint two Registrars General of Births, Deaths and Marriages for the territories under his admininistration; one of such general registry offices and of such Registrars General being established and appointed for Sindh and the other for the other territories under the administration of the Governor of Bombay in Council.

Indexes to be kept at general registry office.

7. Each Registrar General of Births, Deaths and Marriages shall cause indexes of all the certified copies of registers sent to his office under this Act, or under Act III of 1872, the Indian Christian Marriage Act, 1872, or the Parsi Marriage and Divorce Act, 1865, as amended by this Act, to be made and kept in his office in the prescribed form.

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Indexes to be open to inspection.

8. Subject to the payment of the prescribed fees, the indexes so made shall be at all reasonable times open to inspection by any person applying to inspect them, and copies of entries in the certified copies of the registers to which the indexes relate shall be given to all persons applying for them.

The Births, Deaths and Marriages Registration Act, 1886.

(*Chapter III.—Registration of Births and Deaths.—Sections 9-17.*)

Copies of entries to be admissible in evidence.

9. A copy of an entry given under the last foregoing section shall be certified by the Registrar General of Births, Deaths and Marriages, or by an officer authorised in this behalf by the Local Government, and shall be admissible in evidence for the purpose of proving the birth, death or marriage to which the entry relates.

Superintendence of Registrars by Registrar General.

10. Each Registrar General of Births, Deaths and Marriages shall exercise a general superintendence over the Registrars of Births and Deaths in the territories for which he is appointed.

CHAPTER III.

REGISTRATION OF BIRTHS AND DEATHS.

A.—Application of this Chapter.

Persons whose births and deaths are registrable.

11. (*1*) The persons whose births and deaths shall, in the first instance, be registrable under this chapter are the following, namely:—

(*a*) in British India, the members of every race, sect or tribe to which the Indian Succession Act, 1865, applies, and in respect of which an order under section 332 of that Act is not for the time being in force, and all persons professing the Christian religion;

(*b*) in the dominions of Princes and States in India in alliance with Her Majesty, British subjects being members of a like race, sect or tribe, or professing the Christian religion:

(*2*) But the Local Government, by notification in the official Gazette, may, with the previous approval of the Governor General in Council, extend the operation of this chapter to any other class of persons either generally or in any local area.

B.—Registration Establishment.

Power for Local Government to appoint Registrars for its territories.

12. The Local Government may appoint, either by name or by virtue of their office, so many persons as it thinks necessary to be Registrars of Births and Deaths for such local areas within the territories under its administration as it may define and, if it sees fit, for any class of persons within any part of those territories.

Power for Governor General in Council to appoint Registrars for Native States.

13. The Governor General in Council may, by notification in the Gazette of India, appoint, either by name or by virtue of their office, so many persons as he thinks necessary to be Registrars of Births and Deaths for such local areas within the dominions of any Prince or State in India in alliance with Her Majesty as he may define and, if he sees fit, for any class of persons within any part of those dominions.

Registrar to be deemed a public servant.

14. Every Registrar of Births and Deaths shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Power to remove Registrars.

15. (*1*) The Local Government or the Governor General in Council, as the case may be, may suspend, remove or dismiss any Registrar of Births and Deaths.

(*2*) A Registrar of Births and Deaths may resign by notifying in writing to the Local Government or to the Governor General in Council, as the case may be, his intention to do so, and, on his resignation being accepted by the Local Government or the Governor General in Council, he shall be deemed to have vacated his office.

Office and attendance of Registrar.

16. (*1*) Every Registrar of Births and Deaths shall have an office in the local area, or within the part of the territories or dominions, for which he is appointed.

(*2*) Every Registrar of Births and Deaths to whom the Local Government may direct this sub-section to apply shall attend at his office for the purpose of registering births and deaths on such days and at such hours as the Registrar General of Births, Deaths and Marriages may direct, and shall cause to be placed in some conspicuous place on or near the outer door of his office his name, with the addition of Registrar of Births and Deaths for the local area or class for which he is appointed, and the days and hours of his attendance.

Absence of Registrar or vacancy in his office.

17. (*1*) When any Registrar of Births and Deaths to whom the Local Government may direct this section to apply, not being a Registrar of Births and Deaths for a local area in the town of Calcutta, Madras or Bombay, is absent, or when his office is temporarily vacant, any person whom the Registrar General of Births, Deaths and Marriages appoints in this behalf, or, in default of such appointment, the Judge of the District Court within the local limits of whose jurisdiction the Registrar's office is situate, or such other officer as the Local Government appoints in this behalf, shall be the Registrar of Births and Deaths during such absence or until the Local Government fills the vacancy.

(*2*) When any such Registrar of Births and Deaths for a local area in the town of Calcutta, Madras or Bombay is absent, or when his office is temporarily vacant, any person whom the Registrar General of Births, Deaths and Marriages appoints in this behalf shall be the Registrar of Births and Deaths during such absence or until the Local Government fills the vacancy.

The Births, Deaths and Marriages Registration Act, 1886.

(*Chapter III.—Registration of Births and Deaths.—Sections 18-24.*)

(*3*) The Registrar General of Births, Deaths and Marriages shall report to the Local Government all appointments made by him under this section.

Register books to be supplied and preservation of records to be provided for.

18. The Local Government shall supply every Registrar of Births and Deaths with a sufficient number of register books of births and of register books of deaths, and shall make suitable provision for the preservation of the records connected with the registration of births and deaths.

C.—Mode of Registration.

Duty of Registrar to register births and deaths of which notice is given.

19. Every Registrar of Births and Deaths, on receipt of notice of a birth or death within the local area or among the class for which he is appointed, shall, if the notice is given within the prescribed time and in the prescribed mode by a person authorized by this Act to give the notice, forthwith make an entry of the birth or death in the proper register book:

Provided that—

(*a*) if he has reason to believe the notice to be in any respect false, he may refuse to register the birth or death until he receives an order from the Judge of the District Court directing him to make the entry and prescribing the manner in which the entry is to be made; and

(*b*) he shall not enter in the register the name of any person as father of an illegitimate child, unless at the request of the mother and of the person acknowledging himself to be the father of the child.

Persons authorized to give notice of birth.

20. Any of the following persons may give notice of a birth, namely:—

(*a*) the father or mother of the child;

(*b*) any person present at the birth;

(*c*) any person occupying, at the time of the birth, any part of the house wherein the child was born and having knowledge of the child having been born in the house;

(*d*) any medical practitioner in attendance after the birth and having personal knowledge of the birth having occurred;

(*e*) any person having charge of the child.

Persons authorized to give notice of death.

21. Any of the following persons may give notice of a death, namely:—

(*a*) any relative of the deceased having knowledge of any of the particulars required to be registered concerning the death;

(*b*) any person present at the death;

(*c*) any person occupying, at the time of the death, any part of the house wherein the death occurred and having knowledge of the deceased having died in the house;

(*d*) any person in attendance during the last illness of the deceased;

(*e*) any person who has seen the body of the deceased after death.

Entry of birth or death to be signed by person giving notice.

22. (*1*) When an entry of a birth or death has been made by the Registrar of Births and Deaths under section 19, the person giving notice of the birth or death must sign the entry in the register in the presence of the Registrar.

(*2*) Until the entry has been so signed, the birth or death shall not be deemed to be registered under this Act.

(*3*) When the birth of an illegitimate child is registered, and the mother and the person acknowledging himself to be the father of the child jointly request that that person may be registered as the father, the mother and that person must both sign the entry in the register in the presence of the Registrar.

Grant of certificate of registration of birth or death.

23. The Registrar of Births and Deaths shall, on application made at the time of registering any birth or death by the person giving notice of the birth or death, and on payment by him of the prescribed fee, give to the applicant a certificate in the prescribed form, signed by the Registrar, of having registered the birth or death.

Duty of Registrars as to sending certified copies of entries in register books to Registrar General.

24. (*1*) Every Registrar of Births and Deaths in British India shall send to the Registrar General of Births, Deaths and Marriages for the territories within which the local area or class for which he is appointed is situate or resides, at the prescribed intervals, a true copy certified by him, in the prescribed form, of all the entries of births and deaths in the register book kept by him since the last of those intervals

Provided that in the case of Registrars of Births and Deaths who are clergymen of the Churches of England, Rome and Scotland the Registrar may, if so directed by his ecclesiastical superior, send the certified copies in the first instance to that superior, who shall send them to the proper Registrar General of Births, Deaths and Marriages.

In this sub-section "Church of England" and "Church of Scotland" mean the Church of England and the Church of Scotland as by law established respectively; and "Church of Rome" means the Church which regards the Pope of Rome as its spiritual head.

The Births, Deaths and Marriages Registration Act, 1886.

(Chapter III.—Registration of Births and Deaths.—Sections 25-32.)

(2) The provisions of sub-section (1) shall apply to every Registrar of Births and Deaths in the dominions of any Prince or State in India in alliance with Her Majesty, with this modification that the certified copies referred to in that sub-section shall be sent to such one of the Registrars General of Births, Deaths and Marriages as the Governor General in Council, by notification in the Gazette of India, appoints in this behalf.

Searches and copies of entries in register books.

25. (1) Every Registrar of Births and Deaths shall, on payment of the prescribed fees, at all reasonable times, allow searches to be made in the register books kept by him, and give a copy of any entry in the same.

(2) Every copy of an entry in a register book given under this section shall be certified by the Registrar of Births and Deaths, and shall be admissible in evidence for the purpose of proving the birth or death to which the entry relates.

Exceptional provision for registration of certain births and deaths.

26. Notwithstanding anything in section 19, the Governor General in Council may make rules authorizing Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they are appointed.

D.—Penalty for False Information.

Penalty for wilfully giving false information.

27. If any person wilfully makes, or causes to be made, for the purpose of being inserted in any register of births or deaths, any false statement in connection with any notice of a birth or death under this Act, he shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

E.—Correction of Errors.

Correction of entry in register of births or deaths.

28. (1) If it is proved to the satisfaction of a Registrar of Births and Deaths that any entry of a birth or death in any register kept by him under this Act is erroneous in form or substance, he may, subject to such rules as may be made by the Governor General in Council with respect to the conditions and circumstances on and in which errors may be corrected, correct the error by entry in the margin, without any alteration of the original entry, and shall sign the marginal entry and add thereto the date of the correction.

(2) If a certified copy of the entry has already been sent to the Registrar General of Births, Deaths and Marriages, the Registrar of Births and Deaths shall make and send a separate certified copy of the original erroneous entry and of the marginal correction therein made.

CHAPTER IV.

AMENDMENT OF MARRIAGE ACTS.

Addition of new section after section 13, Act III of 1872.

29. After section 13 of Act III of 1872 (*to provide a form of marriage in certain cases*) the following section shall be inserted, namely:—

"13A. The Registrar shall send to the Registrar General of Births, Deaths and Marriages for the territories within which his district is situate, at such intervals as the Governor General in Council, from time to time, directs, a true copy certified by him, in such form as the Governor General in Council, from time to time, prescribes, of all entries made by him in the said marriage-certificate book since the last of such intervals."

Transmission of certified copies of entries in marriage-certificate book to the Registrar General of Births, Deaths and Marriages.

Amendment of the Indian Christian Marriage Act, 1872.

30. In the Indian Christian Marriage Act, 1872, the following amendments shall be made, namely:— XV of 1872.

(a) at the end of section 3, the words "'Registrar General of Births, Deaths and Marriages' means a Registrar General of Births, Deaths and Marriages appointed under the Births, Deaths and Marriages Registration Act, 1886," shall be added;

(b) for the words "Secretary to the Local Government", wherever they occur, and for the words "Secretary to a Local Government" in section 79, the words "Registrar General of Births, Deaths and Marriages" shall be substituted;

(c) for the words "at such places as the Local Government directs" in section 62 the words "in the office of the Registrar General of Births, Deaths and Marriages for the territories of the Local Government by which the person who keeps the register book was licensed" shall be substituted; and

(d) in section 81, after the words "Registrar General of Births, Deaths and Marriages" the words "in England" shall be added.

Addition of new section after section 8 of the Parsi Marriage and Divorce Act, 1865.

31. After section 8 of the Parsi Marriage and Divorce Act, 1865, the following section shall be inserted, namely:— XV of 1865.

"8A. Every Registrar, except the Registrar appointed by the Chief Justice of the High Court of Judicature at Bombay, shall, at such intervals as the Governor General in Council from time to time directs, send to the Registrar General of Births, Deaths and Marriages for the territories administered by the Local Government by which he was appointed a true copy certified by him, in such form as the Governor General, from time to time, prescribes, of all certificates entered by him in the said register of marriages since the last of such intervals."

Transmission of certified copies of certificates in marriage-register to Registrar General of Births, Deaths and Marriages.

CHAPTER V.

SPECIAL PROVISIONS AS TO CERTAIN EXISTING REGISTERS.

Permission to persons having custody of certain records to send them within one year to Registrar General.

32. If any person in British India, or in the dominions of any Prince or State in India in alliance with Her Majesty, has for the time being the custody of any register or record of

The Births, Deaths and Marriages Registration Act, 1886.

(Chapter V.—Special Provisions as to certain existing Registers.—Sections 33-37.)

birth, baptism, naming, dedication, death or burial of any persons of the classes referred to in section 11, sub-section (*1*), or of any register or record of marriage of any persons of the classes to which Act III of 1872 or the Indian Christian Marriage Act, 1872, or the Parsi Marriage and Divorce Act, 1865, applies, and if such register or record has been made otherwise than in performance of a duty specially enjoined by the law of the country in which the register or record was kept, he may, within one year from the date on which this Act comes into force, send the register or record to the office of the Registrar General of Births, Deaths and Marriages for the territories within which he resides, or, if he resides within the dominions of any such Prince or State as aforesaid, to such one of the Registrars General as aforesaid as the Governor General in Council, by notification in the Gazette of India, directs in this behalf.

XV of 1872.

XV of 1865.

Appointment of Commissioners to examine registers.

33. (*1*) The Governor General in Council may appoint so many persons as he thinks fit to be Commissioners for examining the registers or records sent to the Registrar General of Births, Deaths and Marriages under the last foregoing section.

(*2*) The Commissioners so appointed shall hold office for such period as the Governor General in Council, by the order of appointment, or any subsequent order, directs.

Duties of Commissioners.

34. (*1*) The Commissioners appointed under the last foregoing section shall enquire into the state, custody and authenticity of every such register or record as may be sent to the Registrar General of Births, Deaths and Marriages under section 32;

and shall deliver to the Registrar General a descriptive list or descriptive lists of all such registers or records, or portions of registers or records, as they find to be accurate and faithful.

(*2*) The list or lists shall contain the prescribed particulars and refer to the registers on records, or to the portions of the registers or records, in the prescribed manner.

(*3*) The Commissioners shall also certify in writing, upon some part of every separate book or volume containing any such register or record, or portion of a register or record, as is referred to in any list or lists made by the Commissioners, that it is one of the registers or records, or portions of registers or records, referred to in the said list or lists.

Searches of lists prepared by Commissioners and grant of certified copies of entries.

35. (*1*) Subject to the payment of the prescribed fees, the descriptive list or lists of registers or records, or portions of registers or records, delivered by the Commissioners to the Registrar General of Births, Deaths and Marriages shall be, at all reasonable times, open to inspection by any person applying to inspect it or them, and copies of entries in those registers or records shall be given to all persons applying for them.

(*2*) A copy of an entry given under this section shall be certified by the Registrar General of Births, Deaths and Marriages, or by an officer or person authorized in this behalf by the Local Government, and shall be admissible in evidence for the purpose of proving the birth, baptism, naming, dedication, death, burial or marriage to which the entry relates.

CHAPTER VI.

RULES.

Power for Governor General in Council to make rules.

36. In addition to any other power to make rules impliedly or expressly conferred by this Act, the Governor General in Council may make rules—

(*a*) to fix the fees payable under this Act;

(*b*) to prescribe the forms required for the purposes of this Act;

(*c*) to prescribe the time within which, and the mode in which, persons authorized under this Act to give notice of a birth or death to a Registrar of Births and Deaths must give the notice;

(*d*) to prescribe the registers to be kept and the form and manner in which Registrars of Births and Deaths are to register births and deaths under this Act, and the intervals at which they are to send to the Registrar General of Births, Deaths and Marriages true copies of the entries of births and deaths in the registers kept by them;

(*e*) to prescribe the particulars which the descriptive list or lists to be prepared by the Commissioners appointed under Chapter V are to contain, and the manner in which they are to refer to the registers or records, or portions of registers or records, to which they relate;

(*f*) to prescribe the custody in which those registers or records are to be kept; and

(*g*) generally to carry out the purposes of this Act.

Procedure for making and publication of rules.

37. (*1*) The Governor General in Council shall, before making rules under this Act, publish a draft of the proposed rules in such manner as may, in his opinion, be sufficient for the information of persons likely to be affected thereby.

(*2*) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(*3*) The Governor General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(*4*) Every rule made under this Act shall be published in the Gazette of India, and the publication in the Gazette of India of a rule purporting to be made under this Act shall be conclusive evidence that it has been duly made.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th February, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes, was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From Bábú Behary Lal Chandra, Krishnaghur, dated 28th January, 1885 [Paper No. 1].
From Officiating Registrar, High Court, Calcutta, No. 919, dated 19th March, 1885, and enclosure [Papers No. 2].
From Officiating Secretary to Chief Commissioner, Assam, No. 557, dated 6th April, 1885, and enclosure [Papers No. 3].
From Chief Secretary to Government, Madras, No. 944, dated 9th April, 1885, and enclosures [Papers No. 4].
From Under-Secretary to Government, Bombay, No. 1406, dated 18th April, 1885, and enclosures [Papers No. 5].
From Officiating Secretary to Government, Punjab, No. 409, dated 20th April, 1885, and enclosures [Papers No. 6].
Extract, paragraph XIV, from the Proceedings of the Meerut Association, No. 20, dated 8th March, 1885 [Paper No. 7].
From Officiating Secretary to Chief Commissioner, British Burma, No. 334—11S.S., dated 17th April, 1885, and enclosures [Papers No. 8].
From Under-Secretary to Government, Bombay, No. 1452, dated 23rd April, 1885, and enclosures [Papers No. 9].
From Secretary to Chief Commissioner, Coorg, No. 112—13I., dated 21st April, 1885 [Paper No. 10].
From Under-Secretary to Government, Bombay, No. 1575, dated 29th April, 1885, and enclosures [Papers No. 11].
From Chief Commissioner, Ajmer-Merwára, No. 442, dated 29th April, 1885, and enclosure [Papers No. 12].
From Officiating Secretary to Government, Punjab, No. 500, dated 13th May, 1885, and enclosure [Papers No. 13].
From Secretary for Berar to Resident, Hyderabad, No. 171G., dated 16th May, 1885 [Paper No. 14].
From Under-Secretary to Government, Bombay, No. 1829, dated 18th May, 1885, and enclosure [Papers No. 15].
From Secretary to Government, Bengal, No. 514, dated 16th May, 1885, and enclosures [Papers No. 16].
From Secretary to Government, North-Western Provinces and Oudh, No. 629—VII-28-18, dated 10th June, 1885, and enclosures [Papers No. 17].
From Assistant Secretary to Chief Commissioner Central Provinces, No. 2445—118, dated 30th June, 1885 [Paper No. 18].

2. We have, on the advice of a leading member of the Parsi community at Bombay, proposed to extend to the scattered Parsi communities resident beyond the local limits of the ordinary original civil jurisdiction of the High Court at Bombay the same provisions for the more effectual registration of marriages as were proposed by the Bill to be conferred on the classes to whom Act III of 1872 and the Indian Christian Marriage Act, 1872, apply.

3. By section 11, sub-section (2), we propose to enable Local Governments, with the previous sanction of the Governor General in Council, to extend the operation of the chapter respecting the registration of births and deaths to any classes of the community which may be desirous of taking advantage of the provisions of that chapter.

4. By sections 12 and 13 we have proposed to enable Local Governments in British India, and the Governor General in Council in States in India in alliance with Her Majesty, to appoint Registrars of Births and Deaths for classes of persons as well as for local areas. It will thus be practicable to appoint ministers of religion to be Registrars of Births and Deaths for their own congregations only, without imposing on them duties for which they might have neither leisure nor inclination.

5. In section 14 we have provided that every Registrar of Births and Deaths shall be deemed to be a public servant. This provision appears to us to render it unnecessary to retain section 24 of the Bill as introduced.

6. By section 19 we have provided that if a Registrar of Births and Deaths has reason to believe any notice given to him to be in any respect false he may refuse to register the birth or death until he receives an order from the District Court directing him to make the entry and prescribing the manner in which the entry is to be made.

In the same section and in section 22, sub-section (3), we have reproduced the provisions of section 7 of the Statute 37 & 38 Vic., cap. 88.

7. In sections 20 and 21 we have classified, in a modified form, the persons authorised to give notices of births and deaths.

8. We have provided in section 24 that clergymen who may become Registrars of Births and Deaths shall send certified copies of the entries in their registers direct to the Registrar General unless they are required by their ecclesiastical superiors to transmit the copies through them.

9. By section 26 we have proposed to empower the Governor General in Council to make rules authorising Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they have been appointed. Events occurring in the course of journeys or in places for which Registrars of Births and Deaths have not been appointed, may by those rules be made registrable.

10. We have made fine an alternative punishment for the offence made punishable under section 27.

11. To section 36 we have added a clause enabling the Governor General in Council to make rules as to the custody of registers and records sent to the Registrar General under section 32.

12. The other amendments of the Bill are unimportant and do not call for special remark.

13. In regard to the argument which has been urged in some of the papers before us that the existing registers of certain religious bodies are admissible in evidence, we are informed that the legal value of those registers has been questioned by high authority, on the ground that they are not maintained under any special injunction of law, or in the ordinary course of business, within the meaning of the Indian Evidence Act, 1872.

14. As regards the working of the proposed Act we understand that existing machinery will, so far as possible, be utilised, and that expenses will be defrayed from fees payable under the Act.

15. Other objections taken to the Bill are (*a*) that some Registrars may object to the provisions of section 16, sub-section (2), and (*b*) that difficulties may result from the requirement of section 22, sub-section (1), that the person giving notice of a birth or death must sign the entry in the register in the presence of the Registrar. As regards the first of these objections we observe that section 16, sub-section (2), will not apply to all Registrars, but only to those to whom the Local Government applies the sub-section. As regards the second objection the risk of difficulties arising may be diminished, if not removed, by provision being made, in the rules under clause (*c*) of section 36, for an enlargement under certain circumstances of the time within which notices may be given of births and deaths.

16. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazettte of India	17th, 24th and 31st January, 1885.
Fort Saint George Gazette	10th February, 1885.
Bombay Government Gazette	22nd and 29th January, and 5th February, 1885.
Calcutta Gazette	21st and 28th January, and 4th February, 1885.
North-Western Provinces and Oudh Government Gazette	20th and 31st January, and 7th February, 1885.
Punjab Government Gazette	29th January, and 5th and 12th February, 1885.
Central Provinces Gazette	24th and 31st January, and 7th February, 1885.
British Burma Gazette	7th, 14th and 21st February, 1885.
Assam Gazette	7th, 14th and 21st February, 1885.
Coorg District Gazette	2nd March, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Telugu	31st March, 1885.
	Kanarese	8th April, 1885.
	Tamil	5th May, 1885.
	Hindustaní	12th May, 1885.
	Malayalam	2nd June, 1885.
Bombay	Maráthí, Gujaráthí	23rd April, 1885.
	Kanarese	30th May, 1885.
Bengal	Bengalí	3rd, 10th and 17th February, 1885.
	Hindí	17th and 24th February, and 3rd March, 1885
	Uriya	12th, 19th and 26th February, 1885.
Punjab	Urdu	2nd, 9th and 16th March, 1885.
Central Provinces ...	Maráthí	2nd, 9th and 16th May, 1885.
British Burma ...	Burmese	21st and 28th March, and 4th April, 1885.
Assam	Bengalí	21st February, 1885.

17. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
PEA'RI MOHAN MUKERJI.
H. ST.A. GOODRICH.
ROBERT STEEL.
W. W. HUNTER.

The 5th February, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information :—

No. VII OF 1886.

An Act to amend the Indian Registration Act, 1877.

1877. WHEREAS it is expedient to amend the Indian Registration Act, 1877, in manner hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Registration Act, 1886 ; and

(2) It shall come into force at once.

1877. Addition to section 17 of Act III of 1877.

2. After clause (*f*) of section 17 of the Indian Registration Act, 1877, the following clause shall be inserted, that is to say :—

"(*ff*) any debenture issued by any such Company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immoveable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the Company has mortgaged, conveyed or otherwise transferred the whole or part of its immoveable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures, or".

Addition to sections 17 and 89, and amendment of section 58, of same Act.

3. (1) After clause (*l*) of section 17 of the same Act the following clause shall be added, that is to say :—

1884. "(*m*) orders granting loans under the Agriculturists' Loans Act, 1884, and instruments for securing the repayment of loans made under that Act."

(2) In section 58 of the same Act, for the words "or a copy of a certificate under the Land Improvement Act, 1871, sent by the Collector to be registered," or, where the Land Improvement Loans Act, 1883, is in force, for the words "or a copy of an order under the Land Improvement Loans Act, 1883, sent by the Collector to be registered," there shall be substituted the following words, namely :—

I of 1871. of 1883. of 1883.

"or a copy sent to a registering officer under section 89".

(3) After the second paragraph of section 89 of the same Act the following paragraph shall be added, that is to say :—

"Every officer granting a loan under the Agriculturists' Loans Act, 1884, shall send a copy of any instrument whereby immoveable property is mortgaged for the purpose of securing the repayment of the loan, and, if any such property is mortgaged for the same purpose in the order granting the loan, a copy also of that order, to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such registering officer shall file the copy or copies, as the case may be, in his Book No. 1." XII of 1884.

Further addition to section 17 of same Act.

4. After clause (*m*) of section 17 of the same Act as amended by this Act the following clause shall be added, that is to say :—

"(*n*) any endorsement on a mortgage-deed acknowledging the payment of the whole or any part of the mortgage-money, and any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage."

Amendment of section 50 of same Act.

5. In the second paragraph of section 50 of the same Act, "(*ff*)" shall be inserted between "(*f*)" and "(*g*)", and for the word and letter "and (*l*)" the letters and word "(*l*), (*m*) and (*n*)" shall be substituted.

Addition to section 90, and amendment of section 91, of same Act.

6. (1) After clause (*d*) of section 90 of the same Act the following clause shall be inserted, that is to say :—

"(*e*) notices given under section 74, or section 76, of the Bombay Land-revenue Code, 1879, of relinquishment of occupancy by occupants, or of alienated land by holders of such land". Bom. Act V of 1879.

(2) In section 91, for the word and letter "and (*c*)" the letters and word "(*c*) and (*e*)" shall be substituted.

(3) The said Act shall be construed as if the amendments made in it by this section had been made at the time the Act came into force.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Indian Registration Act, 1877, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th February, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Registration Act, 1877, was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 1223, dated 22nd July, 1885 [Paper No. 1].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 3004—140, dated 8th August, 1885, and enclosure [Papers No. 2].
From Registrar, High Court, Calcutta, No. 2344, dated 13th August, 1885 [Paper No. 3]
From Secretary to Chief Commissioner, Coorg, No. 896—123, dated 13th August, 1885 [Paper No 4].
From Chief Secretary to Government, Madras, No. 2049, dated 7th August, 1885, and enclosures [Papers No. 5].
From Secretary for Berar to Resident, Hyderabad, No. 6—B.-C., dated 19th August, 1885 [Paper No. 6].
From Secretary to Government, North-Western Provinces and Oudh, No. 848—VII-144-13, dated 1st September, 1885 [Paper No. 7].
From Chief Secretary to Government, Bengal, No. 966 P. D., dated 29th August, 1885, and enclosures [Papers No. 8].
Endorsement by Chief Secretary to Government, Madras, No. 2184, dated 21st August, 1885, and enclosure [Papers No. 9].
From Under-Secretary to Government, Bombay, No. 7268, dated 8th September, 1885 [Paper No. 10].
From Registrar, High Court, Calcutta, No. 2705, dated 18th September, 1885, and enclosure [Papers No 11].
From Officiating Secretary to Government, Punjab, No. 1430 S., dated 21st September, 1885, and enclosures [Papers No. 12].
From Officiating Secretary to Chief Commissioner, British Burma, No. 131—25 L., dated 8th October, 1885, and enclosure [Papers No. 13]
From Mr. P V. Krishnaswami Ayer, First Grade Pleader, Trichinopoly, No. 389, dated 29th November, 1885 [Paper No. 14].
Circular from Secretary to Government of India, Legislative Department, Nos. 1581—86, dated 13th October, 1885, with replies [Papers No. 15].
From Chief Secretary to Government, Bengal, No. 273 P., dated 23rd January, 1886, and enclosures [Papers No. 16].

2. The Bill as introduced has been approved by the authorities to whose criticism it was submitted. Some suggestions for the further amendment of the Act have been made; but, as the revision of the law relating to registration is understood to be under the consideration of the Government of India, we have deemed it advisable not to deal with them generally in this Bill. On one suggestion, however, we have deemed it necessary to act at once. It was that the law should declare receipts for payments of mortgage-money to be optionally, and not compulsorily, registrable. In connection with this suggestion we have considered the case reported at I. L. R. 6 All. 335, and the cases there cited, and the replies of Local Governments and High Courts to a letter addressed to them by the Government of India on the subject of those cases. The authorities to whom the letter was addressed are almost unanimously of opinion that, on grounds of convenience, receipts for payment of mortgage-money ought not to be compulsorily registrable. We concur in that opinion, and have added to the Bill a clause (section 4) excepting from the operation of clauses (*b*) and (*c*) of section 17 of the Act (i) any endorsement on a mortgage-deed acknowledging the payment of the whole or any part of the mortgage-money, whether the endorsement does or does not purport to extinguish the mortgage, and (ii) any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage. In so framing the clause we have, as regards endorsements, followed the course recommended by the High Court at Bombay, and, as regards other receipts, the general tenor of the opinions expressed by the authorities whom the Government of India has consulted.

3. The amendments which the Bill renders it necessary to make in section 50 of the Act have been made in a separate clause (section 5).

4. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	13th, 20th and 27th June, 1885.
Fort Saint George Gazette	30th June, 1885.
Bombay Government Gazette	18th and 25th June, and 2nd July, 1885.
Calcutta Gazette	24th June, and 1st and 8th July, 1885.
North-Western Provinces and Oudh Government Gazette	20th and 27th June, and 4th July, 1885.
Punjab Government Gazette	18th and 25th June, and 2nd July, 1885.
Central Provinces Gazette	20th and 27th June, and 4th July, 1885.
British Burma Gazette	4th, 11th and 18th July, 1885.
Assam Gazette	4th, 11th and 18th July, 1885.
Coorg District Gazette	1st August, 1885.
Sindh Official Gazette	2nd July, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	31st July, 1885.
	Telugu	Ditto.
	Hindustani	Ditto.
	Kanarese	7th August, 1885.
	Malayalam	Ditto.
Bombay	Maráthi	16th July, 1885.
	Gujaráthi	Ditto.
	Kanarese	Ditto.
	Sindhi	16th July, 1885.

Province.	*Language.*	*Date.*
Bengal	Bengali	14th, 21st and 28th July, 1885
	Hindi	11th, 18th and 25th August, 1885.
Punjab	Urdu	27th July, and 3rd and 10th August, 1885.
Central Provinces ...	Maráthi . . .	8th, 15th and 22nd August, 1885.
British Burma	Burmese	18th and 25th July, and 1st August, 1885.
Coorg	Kanarese	1st September, 1885.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P ILBERT.
S. C BAYLEY.
V. N MANDLIK.
G. H P. EVANS.
ROBERT STEEL.
W W HUNTER

The 5th February, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information :—

ACT NO. VIII OF 1886.

An Act to amend sections 12 and 13 of the Bengal Tenancy Act, 1885.

1885. WHEREAS it is expedient to amend sections 12 and 13 of the Bengal Tenancy Act, 1885, in manner hereinafter appearing; It is hereby enacted as follows :—

1. In section 12, sub-section (2), before the word "mortgage" the word "usufructuary" shall be inserted.

2. (1) In section 13, sub-section (1), before the words "the Court" the words "or when a mortgage of a permanent tenure, other than an usufructuary mortgage thereof, is foreclosed," shall be inserted.

(2) In the same sub-section, before the word "require" the words "or making a decree or order absolute for the foreclosure," shall be inserted.

(3) In the same sub-section, before the words "to pay into Court" the words "or mortgagee" shall be inserted.

(4) In the same sub-section, before the words "on the landlord" the words "or final foreclosure" shall be inserted.

(5) In section 13, sub-section (2), before the words "the Court" the words "or the decree or order absolute for the foreclosure has been made," shall be inserted.

(6) In the same sub-section, before the words "in the prescribed form," the words "or final foreclosure" shall be inserted.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th March, 1886, and is hereby promulgated for general information:—

ACT NO. IX OF 1886.

An Act to apply the Chutia Nagpur Encumbered Estates Act, 1876, to the Deo Estate in the Gaya District.

WHEREAS Rájá Bhikam Narayan Singh Bahadur, of Deo in the district of Gaya, is subject to, and his immoveable property is charged with, debts and liabilities other than debts due, and liabilities incurred, to the Government;

And whereas the said Rájá has requested that the provisions of the Chutia Nagpur Encumbered Estates Act, 1876, be applied to his case;

And whereas the persons to whom the debts are due and the liabilities have been incurred have assented to the application of the Chutia Nagpur Encumbered Estates Act, 1876, to the case, on the condition that their title to receive the principal and interest due to them be in no way impaired thereby;

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Deo Estate Act, 1886; and

(2) It shall come into force at once.

Application of Act VI of 1876 to the Deo Estate.

2. The provisions of the Chutia Nagpur Encumbered Estates Act, 1876, as amended by Act V of 1884, may be applied to the case of the said Rájá Bhikam Narayan Singh Bahadur, subject to the following modifications, namely:—

(1) The expressions "Commissioner", "Deputy Commissioner" and "holder", where used in the said Act, shall be construed as referring to the Commissioner of the Patna division, the Collector of the Gaya district and the said Rájá, respectively.

(2) Notwithstanding anything in section 2 of the said Act, the Commissioner may, without any further application from the said Rájá and without any further notification of the consent of the Lieutenant-Governor of Bengal, publish an order under that section appointing a manager and vesting in him the management of the whole of the immoveable property of or to which the said Rájá is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on him or his heir during the continuance of the management.

(3) Section 4 of the said Act shall be read as if after the words "and their families" the words "and persons entitled to receive maintenance from the property" were added.

(4) Notwithstanding anything in section 8—

the sums mentioned in column 2 and column 4 of the schedule to this Act, as principal and as balance due from the said Rájá on the thirty-first day of December, 1885, respectively,

and the rate of interest mentioned in column 3 of that schedule,

shall, save in so far as any error with respect thereto may be proved to the satisfaction of the Commissioner, be deemed to be justly due to the several persons mentioned in column 1 of the schedule.

(5) The scheme prepared and approved under section 11 of the said Act shall provide that out of the residue applicable under section 4 of that Act, after discharge of costs of management, to the settlement of debts and liabilities, interest at the rate of six per cent. per annum in respect of so much of the principal sum of six hundred and fifty thousand rupees as is for the time being due to the Mahárájá of Darbhangá shall be paid to the Mahárájá before any sum is paid thereout to any other creditor.

(6) The second clause of section 12 of the said Act shall be read as if for the words "at any time before a scheme has been approved by him under section 11" the words "at any time before the occurrence of either of the events mentioned in the first and third clauses of this section" were substituted.

(7) The power conferred on the manager by the second clause of section 16 of the said Act, to apply for the removal of a mortgagee or conditional vendee in possession, shall not be exercised.

(8) The exercise of the power of sale conferred by section 18 of the said Act shall be subject to the following conditions, namely :—

(a) that one month's notice shall be given to the Mahárájá of Darbhangá of the manager's intention to sell any property of which the said Mahárájá is mortgagee;

(b) that until the debt due to the said Mahárájá has been reduced to the sum of six hundred and fifty thousand rupees no portion of the proceeds of the sale of any of that property shall, without the previous consent of the Mahárájá, be paid to any other creditor; and

(c) that, except with the previous consent of the said Mahárájá, so much of that property shall be left unsold as will yield a yearly income sufficient, after compliance with the rest of the scheme prepared and approved under section 11 of the said Act, to meet the yearly interest for the time being payable to the Mahárájá.

(9) Section 23 of the said Act shall be read as if for the words "the Courts in Chutia Nagpur" the words "any Court" were substituted, and as if the following words were added to the section, namely :—"and a suit relating to a claim of maintenance from the property shall not be entertained by any such Court without the previous consent of the Commissioner".

Saving of priority of Crown debt.

3. Nothing contained in this Act shall be construed as affecting the priority of any debt due, or liability incurred, to the Government.

SCHEDULE.

(*See section 2, clause (4)*).

Name of Creditor.	Principal.			Annual rate of interest per centum.	Balance due on the 31st December, 1885.		
1	2			3	4		
	Rs.	A.	P.		Rs.	A.	P.
Mahárájá Lachhmeshar Singh Bahadur of Darbhangá.	6,50,000	0	0	6	8,18,141	4	0
Bábú Kameshwar Prasad.	2,89,751	12	2	6	2,85,340	2	7
Ditto . .	21,000	0	0	12	21,000	0	0
Ditto . .	9,000	0	0	12	9,000	0	0
Sayyid Lutf Ali Khan Bahadur.	12,045	4	0	6	13,460	8	8
Nurjahan Begum .	9,405	0	0	6	10,577	10	1
Gosain Dalmirpuri .	5,000	0	0	6	6,535	0	0
Gosain Dalmirpuri and Bhakhi Singh.	5,400	0	0	6	4,850	0	0
Bábú Ramgopal Singh and Bábú Ram Kirpal Singh.	4,000	0	0	12	4,000	0	0
Ditto . .	3,500	0	0	12	3,500	0	0
Ditto . .	14,484	8	9	6	15,377	12	2
Sayyid-un-nissa Bibi .	29,660	0	0	18	53,725	1	0
Bábú Baijnath Singh .	13,503	13	9	12	17,996	1	10
Ditto . .	777	8	5	*Nil*	777	8	5
Shaikh Imáman and Ramdhan Barai.	10,000	0	0	9	10,000	0	0
Bihari Lal Barik .	3,300	0	0	72	6,006	0	0
Ditto . .	1,750	0	0	72	3,094	0	0
Lachhman Dás and Mathura Dás.	4,998	2	6	6	4,215	14	7
Ramkishn Dás . .	1,195	10	0	12	1,267	5	0
Narayan Sahu, Sheo Sahu, Bhichuk Sahu and Sheocharan Sahu.	3,500	0	0	12	3,052	12	0
Madho Singh . .	7,702	0	6	6	7,070	6	11
Raghubar Singh .	3,000	0	0	12	2,824	2	4
Bishn Saran Lal .	389	0	0	12	389	0	0
Maháráni Baliráj Kunwar.	80,000	0	0	4½	80,000	0	0

S. HARVEY JAMES,

Offg. Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication].

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th March, 1886, and is hereby promulgated for general information:—

ACT NO. X OF 1886.

An Act to amend the Code of Criminal Procedure, 1882, and certain other Acts.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882, and certain other Acts; It is hereby enacted as follows:—

of 1882.

Code of Criminal Procedure, 1882.

Amendment of section 31 of the Code of Criminal Procedure.

1. In the last paragraph of section 31 of the Code of Criminal Procedure, 1882, for the words "any sentence of imprisonment for a term exceeding three years" the words "any sentence of imprisonment for a term exceeding four years, and any sentence of transportation," shall be substituted.

Substitution of new section for section 34.

2. For section 34 of the same Code the following shall be substituted, namely:—

Higher powers of certain District Magistrates.

"34. The Court of a District Magistrate, specially empowered under section 30, may pass any sentence authorized by law, except a sentence of death or of transportation for a term exceeding seven years or of imprisonment for a term exceeding seven years; but any sentence of imprisonment for a term exceeding four years, and any sentence of transportation, shall be subject to confirmation by the Sessions Judge."

Addition to section 55 and section 56.

3. After section 55 of the same Code, and after section 56 thereof, the following shall be added, namely:—

"This section applies to the police in the towns of Calcutta and Bombay."

Amendment of sections 88 and 514.

4. In sections 88 and 514 of the same Code, after the words "District Magistrate" the words "or Chief Presidency Magistrate" shall be inserted.

Amendment of section 110.

5. In section 110 of the same Code, for the words "Sub-divisional Magistrate or Magistrate of the first class specially empowered in this behalf by the Local Government" the words "or Sub-divisional Magistrate, or a Magistrate of the first class specially empowered in this behalf by the Local Government" shall be substituted.

Amendment of section 162.

6. In section 162 of the same Code the word "shall" shall be inserted before the words "be used".

Amendment of section 173.

7. In section 173 of the same Code, the following shall be substituted for the second paragraph, namely:—

"Where a superior officer of police has been appointed under section 158, the report shall, in any cases in which the Local Government by general or special order so directs, be submitted through that officer, and he may, pending the orders of the Magistrate, direct the officer in charge of the police-station to make further investigation."

Amendment of section 266.

8. In section 266 of the same Code, for the word and figures "section 307" the words and figures "sections 276 and 307" shall be substituted.

Amendment of section 269.

9. For the second paragraph of section 269 of the same Code the following shall be substituted, namely:—

"When the accused is charged at the same trial with several offences of which some are and some are not triable by jury, he shall be tried by jury for such of those offences as are triable by jury, and by the Court of Session, with the aid of the jurors as assessors, for such of them as are not triable by jury."

Substitution of new section for section 398.

10. For section 398 of the same Code the following shall be substituted, namely:—

Provisions supplemental to sections 35, 396 and 397.

"398. (1) Nothing in section 396 or section 397 shall be held to excuse any person from any part of the punishment to which he is liable upon his former or subsequent conviction.

(2) When an award of imprisonment in default of payment of a fine is annexed to a substantive sentence of imprisonment, or to a sentence of transportation or penal servitude for an offence punishable with imprisonment, and the person undergoing the sentence is after its execution to undergo a further substantive sentence, or further substantive sentences, of imprisonment, transportation or penal servitude, effect shall not be given to the award of imprisonment in default of payment of the fine until the person has undergone the further sentence or sentences."

Amendment of section 401.

11. (1) For the third paragraph of section 401 of the same Code the following shall be substituted, namely:—

"If any condition on which a sentence has been suspended or remitted is, in the opinion of

the Governor General in Council or of the Local Government, as the case may be, not fulfilled, the Governor General in Council or the Local Government may cancel the suspension or remission, and thereupon the person in whose favour the sentence has been suspended or remitted may, if at large, be arrested by any Police-officer without warrant and remanded to undergo the unexpired portion of the sentence."

(2) After the third paragraph of the same section the following shall be inserted, namely :—

"The condition on which a sentence is suspended or remitted under this section may be one to be fulfilled by the person in whose favour the sentence is suspended or remitted, or one independent of his will."

New sections to follow section 475.

12. After section 475 of the same Code the following sections shall be inserted, namely :—

Power of Governor General in Council to order criminal lunatics confined by order of Local Government to be removed from one province to another.

"475A. The Governor General in Council may direct that any person whom the Local Government has ordered under this chapter to be confined in a lunatic asylum, jail or other place of safe custody, shall be removed from the place where he is confined to any lunatic asylum, jail or other place of safe custody in British India.

Power of Local Government to relieve Inspector General of certain functions.

"475B. The Local Government may empower the officer in charge of the jail in which a person is confined under the provisions of section 466 or section 471 to discharge all or any of the functions of the Inspector General of Prisons under section 472, section 473 or section 474."

Amendment of section 495.

13. (1) For the first sentence of section 495 of the same Code the following shall be substituted, namely :—

"Any Magistrate inquiring into or trying any case may permit the prosecution to be conducted by any person other than an officer of police below a rank to be prescribed by the Local Government in this behalf with the previous sanction of the Governor General in Council."

(2) After the last sentence of the same section the following shall be added, namely :—

"An officer of police shall not be permitted to conduct the prosecution if he has taken any part in the investigation into the offence with respect to which the accused is being prosecuted."

Amendment of section 510.

14. In section 510 of the same Code, for the word "the" before the words "Chemical Examiner" where those words first occur, the word "any" shall be substituted.

New section to follow section 541.

15. After section 541 of the same Code the following shall be inserted, namely :—

Removal to criminal jail of accused or convicted persons who are in confinement in civil jail, and their return to the civil jail.

"541A. (1) If any person liable to be imprisoned or committed to custody under this Code is in confinement in a civil jail, the Court or Magistrate ordering the imprisonment or committal may direct that the person be removed to a criminal jail.

"(2) When a person is removed to a criminal jail under sub-section (1), he shall, on being released therefrom, be sent back to the civil jail, unless either—

"(a) three years have elapsed since he was removed to the criminal jail, in which case he shall be deemed to have been discharged from the civil jail under section 342 of the Code of Civil Procedure; or

"(b) the Court which ordered his imprisonment in the civil jail has certified to the officer in charge of the criminal jail that he is entitled to be discharged under section 341 of the Code of Civil Procedure." XIV of 18

Addition of new section after section 558.

16. After section 558 of the same Code the following section shall be added, namely :— XIV of 18

Officers concerned in sales not to purchase or bid for property.

"559. A public servant having any duty to perform in connection with the sale of any property under this Code shall not purchase or bid for the property."

Correction of omission in Schedule II.

17. In Schedule II of the same Code, between the two lines of entries against section 211 of the Indian Penal Code the following shall be inserted, namely :— XLV of 18

Column 2.	Column 3.	Column 4.	Column 5.	Column 6.	Column 7.	Column 8.
"If offence charged be punishable with imprisonment for seven years.	Ditto	Ditto	Ditto	Ditto	Imprisonment of either description for seven years and fine.	Court of Session, Presidency Magistrate or Magistrate of the first class."

Further amendment of Schedule II.

18. In the same Schedule, for section 225A and the line of entries against that section the following shall be substituted, namely :—

Column 1.	Column 2.	Column 3.	Column 4.	Column 5.	Column 6.	Column 7.	Column 8.
"225A	Omission to apprehend, or sufferance of escape, on part of public servant in cases not otherwise provided for—						
	(a) in case of intentional omission or sufferance.	Shall not arrest without warrant.	Ditto .	Bailable	Ditto .	Imprisonment of either description for three years, or fine, or both.	Court of Session, Presidency Magistrate or Magistrate of the first class.
	(b) in case of negligent omission or sufferance.	Ditto .	Summons.	Ditto .	Ditto .	Simple imprisonment for two years, or fine, or both.	Presidency Magistrate or Magistrate of the first or second class.
"225B	Resistance or obstruction to lawful apprehension, or escape or rescue, in cases not otherwise provided for.	May arrest without warrant.	Warrant	Ditto .	Ditto .	Imprisonment of either description for six months, or fine, or both.	Ditto."

19. In the part of Schedule III of the same Code entitled "*IV.—Ordinary Powers of a Sub-divisional Magistrate,*" the following shall be inserted after the second article, namely :—

Correction of omission in Schedule III.

"(2A) Power to require security for good behaviour, section 110."

Bombay District Police Act, 1867.

20. The last nine words of section 23 of the Bombay District Police Act, 1867, are hereby repealed.

Amendment of Bombay District Police Act.

Indian Penal Code.

21. (*1*) In the second clause of section 40 of the Indian Penal Code, between the figures "66" and "71" the figures "67" shall be inserted.

Amendment of sections 40 and 64 of the Indian Penal Code.

(*2*) In the second clause of section 64 of the same Code, after the word "punishable" the words "with imprisonment of fine, or" shall be inserted.

22. In section 75 of the same Code, for the words "or to double the amount of punishment" to the end of the section, the following shall be substituted, namely :—

Amendment of section 75 of the Indian Penal Code.

"or to imprisonment of either description for a term which may extend to ten years."

23. After the first paragraph of section 216 of the same Code the following shall be inserted, namely :—

Addition to section 216 of the Indian Penal Code.

"'Offence' in this section includes also any act or omission of which a person is alleged to have been guilty out of British India which, if he had been guilty of it in British India, would have been punishable as an offence, and for which he is, under any law relating to extradition, or under the Fugitive Offenders Act, 1881, or otherwise, liable to be apprehended or detained in custody in British India; and every such act or omission shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in British India."

24. (*1*) For section 225A of the same Code the following sections shall be substituted, namely :—

Substitution of new sections for section 225A of the Indian Penal Code, and repeal of section 651 of the Code of Civil Procedure.

"225A. Whoever, being a public servant legally bound as such public servant to apprehend, or to keep in confinement, any person in any case not provided for in section 221, section 222 or section 223, or in any other law for the time being in force, omits to apprehend that person or suffers him to escape from confinement, shall be punished—

Omission to apprehend, or sufferance of escape, on part of public servant in cases not otherwise provided for.

"(*a*) if he does so intentionally, with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and

"(*b*) if he does so negligently, with simple imprisonment for a term which may extend to two years, or with fine, or with both.

"225B. Whoever, in any case not provided for in section 224 or section 225 or in any other law for the time being in force, intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself or of any other person, or escapes or attempts to escape from any custody in which he is lawfully detained, or rescues or attempts to rescue any other person from any custody in which that person is lawfully detained, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both."

Resistance or obstruction to lawful apprehension, or escape or rescue, in cases not otherwise provided for.

(*2*) Section 651 of the Code of Civil Procedure is hereby repealed. XIV of 1882.

Prisoners' Act, 1871.

25. For sections 30, 31 and 32 of the Prisoners' Act, 1871, the following shall be substituted, namely :— V of 1871.

Substitution of new sections for sections 30, 31 and 32 of the Prisoners' Act.

"30. When any person is, or has been, sentenced to imprisonment by any Court, or, in default of giving security for keeping the peace or maintaining good behaviour, has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Local Government, or (subject to its orders and under its control) the Inspector General of Prisons, may order his removal during the period for which he has been sentenced to imprisonment or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of imprisonment within the territories subject to the same Local Government. X of 1882.

Removal from one jail to another in territories under same Local Government.

"31. (*1*) Whenever it appears to the Local Government that any person detained or imprisoned under any order or sentence of any Magistrate or Court is of unsound mind, that Government, by a warrant setting forth the grounds of belief that the person is of unsound mind, may order his removal to a lunatic asylum or other place of safe custody within the territories subject to the same Local Government, there to be kept and treated as the Local Government directs during the remainder of the term for which he has been ordered or sentenced to be detained or imprisoned, or, if on the expiration of that term it is certified by a medical officer that it is necessary for the safety of the prisoner or others that he should be further detained under medical care or treatment, then until he is discharged according to law.

Removal of lunatic prisoners.

"(2) When it appears to the Local Government that the prisoner has become of sound mind, that Government, by a warrant directed to the person having charge of the prisoner, shall, if the prisoner is still liable to be kept in custody, remand him to the prison from which he was removed or to another prison within the territories subject to the same Local Government, or, if the prisoner is no longer liable to be kept in custody, order him to be discharged.

"(3) The provisions of section 9 of Act XXXVI of 1858 (*relating to Lunatic Asylums*) shall apply to every person confined in a lunatic asylum under sub-section (1) after the expiration of the term for which he was ordered or sentenced to be detained or imprisoned; and the time during which a prisoner is confined in a lunatic asylum under that sub-section shall be reckoned as part of the term of detention or imprisonment which he may have been ordered or sentenced by the Magistrate or Court to undergo.

"(4) In any case in which a Local Government is competent under sub-section (1) to order the removal of a prisoner to a lunatic asylum or other place of safe custody within the territories subject to the same Local Government, the Governor General in Council may order his removal to any lunatic asylum or other place of safe custody in any part of British India; and the provisions of this section respecting the custody, detention, remand and discharge of a prisoner removed by order of a Local Government shall, so far as they can be made applicable, apply to a prisoner removed by order of the Governor General in Council.

Removal of prisoners from territories under one Local Government to territories under another.

"32. When any person is, or has been, sentenced to imprisonment by any Court, or, in default of giving security for maintaining good behaviour, has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Governor General in Council may order his removal during the period for which he has been sentenced to imprisonment or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of imprisonment in British India." X of 1882

S. HARVEY JAMES,
Offg. Secy. to the Government of India.

The following Report of the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, the Bombay District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th March, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Code of Criminal Procedure, 1882, the Bombay District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Mr. P. R. Desai, Pleader, District Court, Satára, dated 27th August, 1885 [Paper No. 1].
From Mr. Nowrojee Ardeser, Pleader, District Court, Broach, dated 31st August, 1885 [Paper No. 2].
From Mr. Sorábshá Dádábhái Munsiffuá, No. 383, dated 5th September, 1885 [Paper No. 3].
From Secretary for Berar to Resident, Hyderabad, No. 357G., dated 16th September, 1885 [Paper No. 4].
From Secretary to Chief Commissioner, Coorg, No. 1103—142, dated 19th September, 1885 [Paper No. 5].
From Chief Commissioner, Ajmer-Merwára, No. 1033, dated 22nd September, 1885 [Paper No. 6].
From Officiating Secretary to Chief Commissioner, Assam, No. 1717, dated 21st September, 1885 [Paper No. 7].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 3684—179, dated 22nd September, 1885 [Paper No. 8].
From Chief Secretary to Government, Madras, No. 2429, dated 14th September, 1885, and enclosures [Papers No. 9].
From Secretary to Government, North-Western Provinces and Oudh, No. 1861—VI-395-21, dated 10th October, 1885, and enclosures [Papers No. 10].
From Chief Secretary to Government, Madras, No. 2647, dated 30th September, 1885, and enclosures [Papers No. 11].
Supplementary Memorandum of Suggestions by Mr. P. R. Desai, Pleader, District Court, Satára, dated 24th October, 1885 [Paper No. 12].
From Mr. P. V. Krishnaswami Ayer, First Grade Pleader, Trichinopoly, No. 388, dated 29th November, 1885 [Paper No. 13].
From Officiating Secretary to Chief Commissioner, British Burma, No. 137—30L., dated 8th October, 1885, and enclosure [Papers No. 14].
From Under-Secretary to Government, Bombay, No. 8050, dated 20th November, 1885, and enclosures [Papers No. 15].
Suggestions by Mr. M. Subba Rao, First Grade Pleader, Mangalore, dated 5th December, 1885 [Paper No. 16].
From Officiating Secretary to Government, Punjab, No. 1061, dated 18th December, 1885, and enclosures [Papers No. 17].
From Registrar, High Court, Calcutta, No. 2414, dated 29th December, 1885, and enclosure [Papers No. 18].
From Chief Secretary to Government, Bengal, No. 142J., dated 8th January, 1886, and enclosures [Papers No. 19].
From Registrar, High Court, Calcutta, No. 274, dated 6th February, 1886 [Paper No. 20].

2. The object of the Bill was, as remarked in the Statement of Objects and Reasons, to correct certain minor defects of the criminal law which had been brought to the notice of the Government of India since the passing of the Code of Criminal Procedure, 1882. The papers laid before us contain numerous suggestions for other amendments in the Code. We have given our careful attention to these suggestions, but have come to the conclusion that, subject to a very few exceptions, it would not be expedient to act upon them without giving further notice to the public, and, for this reason, we have abstained from dealing with them in the present Bill. Among the sections to which our attention has been thus directed, and the propriety of amending which should, we

think, be considered by the legislature on the next suitable opportunity, are section 107 (with advertence to the cases reported at I. L. R. 6 All. 26 and 11 Cal. 737), section 110 (with respect to habitual protectors or harbourers of thieves and habitual aiders in the concealment or disposal of stolen property), section 145 (with advertence to the case reported at I. L. R. 11 Cal. 413), section 9 or section 193 (with respect to the powers of Additional or Joint Sessions Judges), section 239 (with respect to the meaning of the words "in the same transaction"), section 348 (for applying the procedure of section 349 to habitual offenders forwarded to the Court of Session), and section 437 (for the purpose of reconciling the conflicting rulings as to the meaning of the words "further inquiry").

3. We will now notice in consecutive order such sections of the Bill as appear to us to call for remark.

4. *Sections 1 and 2.*—There are sections of the Indian Penal Code under which transportation for shorter terms than seven years may be awarded, but we are of opinion that any sentence of transportation passed by an Assistant Sessions Judge or District Magistrate should be subject to confirmation by the Sessions Judge.

5. *Section 3.*—We have added this section at the instance of the Government of Bengal. It appears to us that sections 55 and 56 of the Code should apply to the police in the towns of Calcutta and Bombay as they do to the police in the town of Madras and in the rest of British India.

6. *Section 4.*—The Chief Presidency Magistrate of Madras has pointed out that there is the same defect in section 514 as in section 88.

7. *Section 7.*—The practice of submitting final police reports through a superior officer of police depends on circumstances varying from season to season and from province to province and even from district to district, and should, in our opinion, be left to be regulated by the Local Government.

8. *Section 9.*—We have, on the recommendation of the Madras Government and High Court, amended section 269 of the Code so that, where an accused person is charged at the same trial with several offences of which some are and some are not triable by jury, he shall be tried by jury for such of those offences as are triable by jury, and by the Court of Session, with the aid of the jurors as assessors, for such of them as are not triable by jury.

9. *Section 10.*—The object of the amendment made by this section is to secure uniformity of practice with respect to the time when imprisonment in default of payment of fine is to be undergone where there are other substantive sentences of imprisonment to be undergone after the execution of the sentence to which the award of imprisonment in default of payment of fine was annexed.

10. *Section 11.*—There has been some misunderstanding in regard to the proposed amendment of section 401. It was originally proposed to meet a technical difficulty arising out of the case of a prisoner who had become insane after his discharge, and it appears to us that in the case of political offenders it may be useful as enabling the Government to set them at large on the understanding that, if any movement with which they were connected revives, they will, in the interests of the public safety, be re-arrested and detained until either the movement again subsides or they complete their sentences, whichever event may first occur.

11. *Section 12.*—We have, on the recommendation of the Bombay Government, authorised Local Governments to empower officers in charge of jails to discharge certain functions of the Inspector General of Prisons. It is often impossible for the Inspector General punctually to discharge the functions personally.

12. *Section 13.*—Difficulty has been caused by the specification in the Code of the rank of the police-officer who may be permitted to conduct a prosecution. Inspectors are officers of different rank in different parts of the country. We have, therefore, left it to Local Governments to prescribe the rank with the previous sanction of the Governor General in Council, but we have provided that an officer of police shall not be permitted to conduct the prosecution if he has taken any part in the investigation into the offence with respect to which the accused is being prosecuted.

13. *Section 16.*—A case which has recently occurred in the Bombay Presidency has suggested the introduction into the Code of Criminal Procedure of a section on the lines of section 292 of the Code of Civil Procedure.

14. *Section 17.*—This section in the Bill has been misunderstood. In Schedule II to the Code of Criminal Procedure as it now stands, the punishment for making a false charge of an offence punishable with imprisonment for a term of seven years appears as imprisonment for two years only, whereas the punishment may under the Indian Penal Code be imprisonment extending to seven years.

15. *Section 21.*—The object of this section is to make the provisions of section 67 of the Indian Penal Code applicable to all fines imposed under any law, and to make it clear that section 64 applies to offences punishable with imprisonment *or* fine as well as to offences punishable with both imprisonment *and* fine.

16. *Section 22.*—We agree with the Government of the North-Western Provinces and Oudh, the High Court at Madras and the other authorities who have directed attention to section 75 of the Indian Penal Code, in considering that the alternative penalties prescribed by the section must often be either inadequate or excessive, and that a wider discretion should be given to the Courts. We have provided therefore that on repeated conviction of an offence

punishable under Chapter XII or Chapter XVII of the Indian Penal Code the offender shall be subject to transportation for life or, in the discretion of the Court, to imprisonment for any term not exceeding ten years.

17. *Section 23.*—At present there is no provision of law for the punishment of a person who, knowing that a warrant has been issued by a Magistrate for the apprehension of a foreign subject under the Foreign Jurisdiction and Extradition Act, 1879, harbours that subject. The inconvenience resulting from the absence of such a provision has been pointed out by the Government of the North-Western Provinces and Oudh, and ought in our opinion to be removed.

18. *Section 24.*—We have added a section suggested by the case reported at I. L. R. 12 Cal. 190.

19. *Section 25.*—We have proposed to re-enact in an amended form the whole of the three sections of the Prisoners' Act, 1871, relating to the removal of prisoners, instead of merely patching the existing sections.

20. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	25th July, and 1st and 8th August, 1885.
Fort Saint George Gazette	14th August, 1885.
Bombay Government Gazette	30th July, and 6th and 13th August, 1885.
Calcutta Gazette	5th, 12th and 19th August, 1885.
North-Western Provinces and Oudh Government Gazette...	1st, 8th and 15th August, 1885.
Punjab Government Gazette	30th July, and 6th and 13th August, 1885.
Central Provinces Gazette	1st, 8th and 15th August, 1885.
British Burma Gazette	15th, 22nd and 29th August, 1885.
Assam Gazette	15th, 22nd and 29th August, 1885.
Coorg District Gazette	1st September, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	23rd October, 1885.
	Telegu	25th September, 1885.
	Hindustani	3rd October, 1885.
Bombay	Marathi...	27th August, 1885.
	Gujarathi	27th August, 1885.
	Kanarese	27th August, 1885.
Bengal	Bengali	22nd and 29th September, and 6th October, 1885.
	Hindi	13th, 20th and 27th October, 1885.
	Uriya	15th, 22nd and 29th October, 1885.
North-Western Provinces and Oudh...	Urdu	29th August, and 5th and 12th September, 1885.
Punjab	Urdu	27th August, 1885.
Central Provinces	Hindi	5th, 12th and 19th September, 1885.
	Marathi...	12th, 19th and 26th September, 1885.
British Burma	Burmese	12th, 19th and 26th September, 1885.

21. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
W. W. HUNTER.
G. H. P. EVANS.*
PEARI MOHAN MUKERJI.
H. ST.A. GOODRICH.
J. W. QUINTON.
V. N. MANDLIK.

The 5th March, 1886.

* I much doubt the advisability of amending section 107 in the direction suggested.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th March, 1886, and is hereby promulgated for general information.—

ACT NO. XI OF 1886.

THE INDIAN TRAMWAYS ACT, 1886.

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(*Orders authorising the Construction of Tramways.—Section 1-4.*)

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An Act to facilitate the construction and to regulate the working of Tramways.

WHEREAS it is expedient to facilitate the construction and to regulate the working of tramways; It is hereby enacted as follows:—

Preliminary.

Short title and commencement.

1. (*1*) This Act may be called the Indian Tramways Act, 1886; and

(*2*) It shall come into force at once.

Local extent.

2. (*1*) It extends in the first instance to the whole of British India, except the territories administered by the Governor of Fort Saint George in Council, the Governor of Bombay in Council and the Lieutenant-Governor of Bengal.

(*2*) But the Governor of Fort Saint George in Council, the Governor of Bombay in Council or the Lieutenant-Governor of Bengal may, by notification in the official Gazette, extend this Act to the whole or any part of the territories under his administration.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "local authority" means a municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund:

(*2*) "road" means the way of a road, street, thoroughfare, passage or place along or across which a tramway authorised under this Act is, or is intended to be, laid, and includes the surface-soil and sub-soil of a road, and the footway, berms, drains and ditches of a road, and any bridge, culvert or causeway forming part of a road:

(*3*) "road-authority", in relation to a road, means—

(*a*) if a local authority maintains and repairs the road, then that authority;

(*b*) if a local authority does not maintain and repair the road, and the road is neither vested in Her Majesty nor maintained and repaired by the Government, then the person in whom the road is vested; and

(*c*) if a local authority does not maintain and repair the road, and the road is vested in Her Majesty or maintained and repaired by the Government, then the Local Government:

(*4*) "circle", in relation to a local authority or road-authority, means the area within the control of that authority:

(*5*) "tramway" means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway:

(*6*) "order" means an order authorising the construction of a tramway under this Act, and includes a further order substituted for, or amending, extending or varying, that order:

(*7*) "promoter" means a local authority or person in whose favour an order has been made, and includes a local authority or person on whom the rights and liabilities conferred and imposed on the promoter by this Act and by the order and any rules made under this Act as to the construction, maintenance and use of the tramway, have devolved:

(*8*) "undertaking" includes all moveable and immoveable property of the promoter suitable to and used by him for the purposes of the tramway:

(*9*) "carriage", in the case of a tramway on which steam-power or any other mechanical power is used, includes an engine worked on the tramway for the purpose of producing that power:

(*10*) "toll" includes any charge leviable in respect of the use of a tramway:

(*11*) "lessee" means a person to whom a lease has been granted of the right of user of a tramway and of demanding and taking the authorised tolls:

(*12*) "District Magistrate" includes an officer empowered by the Local Government by name or by virtue of his office to discharge within any local area all or any of the functions of a District Magistrate under this Act:

(*13*) "District Court" means a principal Civil Court of original jurisdiction, and includes a High Court having ordinary original civil jurisdiction:

(*14*) "Collector" means the chief officer in charge of the revenue-administration of a district, and includes an officer empowered by the Local Government by name or by virtue of his office to discharge within any local area the functions of a Collector under this Act: and

(*15*) "prescribed" means prescribed by rules made by the Local Government under this Act.

Orders authorising the Construction of Tramways.

Application for and consent necessary to making of order.

4. (*1*) The Local Government may make an order authorising the construction of a tramway in a circle on application made—

(*a*) by the local authority of the circle with the consent of the road-authority of any road or part of a road which is to be traversed by the tramway and of which the local authority is not itself the road-authority; or

The Indian Tramways Act, 1886.

(*Orders authorising the Construction of Tramways.—Sections 5-7.*)

(*b*) by any person with the consent of the local authority of the circle, and of the road-authority of any road or part of a road which is to be traversed by the tramway and of which the local authority is not the road-authority:

Provided that, if any part of the proposed tramway is to traverse land which is not included within the limits of a municipality or of a cantonment, the Local Government shall not make the order without the previous sanction of the Governor General in Council.

(*2*) A local authority shall not make an application for an order, or be deemed to consent to an application being made by any person for an order, unless the making of the application or the giving of the consent has been approved by the local authority in manner prescribed.

Consent of local or roadauthority not necessary in certain cases.

5. When it is proposed to lay a tramway in two or more circles, and a local authority or road-authority having control in either or any of the circles does not consent thereto, or attaches conditions to its consent, the Local Government may, nevertheless, make an order authorising the construction of the tramway in the circle, or by the order impose on the promoter any conditions which it deems fit, if, after considering the reasons of the authority for withholding its consent or attaching the conditions thereto, it is satisfied that the construction of the tramway in the circle is expedient, or, as the case may be, that the conditions attached by the authority to its consent ought not to be imposed.

Procedure for making order.

6. (*1*) The Local Government on receiving an application shall consider it, and, if satisfied as to the propriety of proceeding thereon, publish in the official Gazette, and in such other manner as it deems sufficient for giving information to persons interested, a draft of a proposed order authorising the construction of the tramway.

(*2*) A notice shall be published with the draft stating that any objection or suggestion which any person may desire to make with respect to the proposed order will, if submitted to the Local Government on or before a date to be specified in the notice, be received and considered.

(*3*) If, after considering any objections or suggestions which may have been made with respect to the draft on or before the date so specified, the Local Government is of opinion that the application should be granted, with or without addition or modification, or subject or not to any restriction or condition, it may make an order accordingly.

(*4*) Every order authorising the construction of a tramway shall be published in the official Gazette in English, and in the other prescribed language or languages, if any; and that publication shall be conclusive proof that the order has been made as required by this section.

Contents of order.

7. (*1*) An order made under section 6 shall empower the promoter therein specified to construct and maintain the tramway therein described in the manner therein provided, and shall specify the time within which the tramway shall be commenced and the time within which it shall be completed and opened for public traffic.

(*2*) The order may also provide, in manner consistent with this Act, for all or any of the following, among other matters, that is to say:—

(*a*) a period before the expiration of which the tramway shall not be commenced, and the conditions subject to which the local authority, when it is not itself the promoter, may, within that period, elect to be substituted in the place of the promoter in respect of the undertaking or of so much thereof as is within its circle; and the limits of time within which, and the terms upon which, the local authority may, after the tramway has been constructed, require the promoter to sell to it the undertaking or so much thereof as is within its circle;

(*b*) the acquisition by the promoter of land for the purposes of the tramway, and the disposal by him of land which has been acquired but is no longer required for those purposes;

(*c*) the conditions subject to which roads may be opened and broken up for the purposes of the construction or maintenance of the tramway or any part thereof, and the method of, and materials to be used in, the re-instating of the roads, and the approval of the method and materials by the Local Government or the road-authority before the commencement of the work;

(*d*) the conditions on which the tramway may be constructed over a bridge or across a railway or tramway when the carriageway over the bridge is to form part of the tramway or when the tramway is to cross a railway or another tramway on the level;

(*e*) the space which shall ordinarily intervene between the outside of the carriageway on either side of a road whereon the tramway is to be constructed and the nearest rail of the tramway, and the conditions on which a smaller space may be permitted;

(*f*) the gauge of the tramway; the rails to be used, and the mode in which

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and the level at which, they shall be laid and maintained; and the adoption and application by the promoter of such improvements in the rails, and in their situation, and in the sub-structure upon which they rest, as the Local Government may from time to time require;

(*g*) the portion of the road or roads traversed by the tramway to be kept in repair by the promoter; the maintenance by the promoter to the satisfaction of the Local Government or the road-authority, or both, of that portion of the road or roads; and the liability of the promoter, on the requisition of the Local Government, from time to time to adopt and apply such improvements in the tramway as the Local Government may consider necessary or desirable for the safety or convenience of the public, and to alter the position or level of the tramway to suit future alterations in the road or roads;

(*h*) the application of material excavated by the promoter in the construction or maintenance of the tramway;

(*i*) the provision of such crossings, passing-places, sidings, junctions and other works, in addition to those specified in or authorised by the order, as may from time to time be necessary or convenient to the efficient working of the tramway;

(*j*) the powers which may from time to time be exercised by the Local Government, the local authority, the road-authority or any person in respect of sewers, drains, telegraph-lines, gas-pipes, water-pipes or other things in or on land occupied by the tramway; the notice (if any) to be given of the intended exercise of those powers; the manner in which the powers shall be exercised; and the extent to which the tramway and the traffic thereon may be interfered with in the exercise thereof;

(*k*) the conditions subject to which the promoter may from time to time interfere with, or alter or require the alteration of the position of, drains (not being sewers or main drains), telegraph-lines, gas-pipes, water-pipes or other things as aforesaid;

(*l*) the provision of a temporary tramway in place of a part of a tramway which has been removed, or of which the use has been discontinued, by reason of the execution of any work affecting a road along which the part of the tramway was laid, or by reason of the use of the road being interrupted by floods or other cause;

(*m*) the motive power to be used on the tramway, and the conditions on which steam-power or any other mechanical power may be used;

(*n*) the nature, dimensions, fittings, appliances and apparatus of the carriages to be used on the tramway, and the inspection and examination thereof by officers of the Local Government or the local authority, and the liability of the promoter or lessee, on the requisition of the Local Government, from time to time, to adopt and apply such improvements in the carriages, and in the fittings, appliances and apparatus, as the Local Government may consider necessary or desirable for the safety or convenience of the public;

(*o*) the traffic which may be carried on the tramway, the traffic which the promoter or lessee shall be bound to carry, and the traffic which he may refuse to carry; the tolls to be leviable by the promoter or lessee, and the periodical revision thereof by the Local Government; and the regulation of the traffic and of the levy of the tolls;

(*p*) the use of the tramway free of toll by the local authority, with its own carriages, for specified purposes, during specified hours, with power to the local authority to make such sidings and other works as may be necessary for communication between its premises and the tramway;

(*q*) the conditions subject to which the promoter may transfer the undertaking, or any part thereof, by sale, mortgage, lease, exchange or otherwise; and the conditions subject to which the local authority may be the transferee

(*r*) the performance by the Local Government or by the local authority or road-authority of any work required by the Act or the order to be done by the promoter; and

(*s*) the penalty to be incurred by the promoter or lessee for failure to observe any condition or direction contained in the order, and the application of the penalty when recovered.

(*3*) The Local Government may, in providing in the order for the acquisition of land for the purposes of a tramway of which the promoter is not a company, direct that land may be acquired for the promoter under the provisions of the Land Acquisition Act, 1870, in the same manner and on the same conditions as it might be acquired for the purposes of the tramway if a company were the promoter. X of 1870

(*4*) The order shall imply the condition—

(*a*) in the case of a tramway of which a local authority is the promoter, that a lease thereof shall be granted only in manner by this Act provided; and

(*b*) in the case of a tramway of which a local authority is not the promoter, that a lease thereof shall be only of the right of user

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(*Orders authorising the Construction of Tramways.—Construction and Maintenance of Tramways.—Traffic on Tramways.—Sections 8-14.*)

and of demanding and taking the authorised tolls, and shall not confer or impose on the lessee any of the powers or duties of the promoter in respect of the construction or maintenance of the tramway.

Further order.

8. (*1*) The Local Government may, on the application of the promoter, revoke, amend, extend or vary the order by a further order.

(*2*) An application for a further order shall be made in the same manner and subject to the same conditions as an application for an order.

(*3*) The Local Government may, in its discretion, either grant or reject the application.

(*4*) If it grants the application, it shall make the further order in the same manner as an order, except that no addition to, or modification of, the rights, powers and authorities asked for in the application, or restriction or condition with respect thereto, shall be made or imposed by the further order without the consent in writing of the promoter.

Power to authorise joint work by local authorities.

9. (*1*) Subject to, and in accordance with, the provisions of this Act, the Local Government may, on a joint application, or on two or more separate applications, make an order empowering two or more local authorities, respectively, jointly to construct the whole, or separately to construct parts, of a tramway, and jointly or separately to own the whole or parts thereof.

(*2*) All the provisions of this Act which relate to the construction of tramways shall extend and apply to the construction of the whole and the separate parts of the tramway, and the form of the order may be adapted to the circumstances of the case.

Cessation of powers given by an order.

10. (*1*) If a promoter authorised by an order to construct a tramway—

(*a*) does not within the time specified in the order substantially commence the construction of the tramway, or

(*b*) having commenced the construction, suspends it without a reason sufficient in the opinion of the Local Government to warrant the suspension, or

(*c*) does not within the time specified in the order complete the tramway and open it for public traffic,

the following consequences shall ensue:—

(i) the powers given by the order to the promoter for constructing the tramway and otherwise in relation thereto shall, unless the Local Government, by special direction in writing, prolongs the time or condones the suspension, cease to be exercised except as to so much of the tramway as is then completed;

(ii) as to so much of the tramway as is then completed, the Local Government may either permit, or refuse to permit, the powers given by the order to continue;

(iii) if the Local Government refuses to permit the powers to continue, then so much of the tramway as is then completed may be dealt with, under the provisions of this Act relating to the discontinuance of tramways, as a tramway of the working whereof the discontinuance has been proved to the satisfaction of the Local Government.

(*2*) A notification published by the Local Government in the official Gazette to the effect that on a date specified in the notification the construction of a tramway had not been substantially commenced or a tramway had not been completed and opened for public traffic, or that the construction of a tramway had been suspended without sufficient reason, shall, for the purposes of this section, be conclusive proof of the matter stated therein.

Construction and Maintenance of Tramways.

Mode of formation of tramway.

11. A tramway shall be constructed and maintained in the manner provided by the order.

Inspection of tramway before opening.

12. A tramway, or portion or extension of, or addition to, a tramway, shall not be opened for public traffic until an engineer appointed in this behalf by the Local Government has inspected it and certified it to be fit for such traffic.

Agreement between road-authority and promoter as to repair of roadway.

13. Subject to the provisions of any order for the time being in force with respect to the matters mentioned in section 7, sub-section (*2*), clause (*g*), the road-authority and the promoter may from time to time enter into agreements as to the keeping in repair of the whole or a part of a road traversed by a tramway, and as to the proportion to be paid by either of them of the expense of keeping the road or part in repair.

Traffic on Tramways.

Rights of promoters and the public over tramways.

14. (*1*) The promoter of a tramway shall, subject to the provisions of sub-section (*2*) and to the other provisions of this Act and of the order, have the exclusive use of the tramway for carriages with flange-wheels or other wheels suitable to run on the rail described in the order as the rail to be used on the tramway:

Provided that nothing in this Act or in the order or any rule made under this Act shall affect the right of any person authorised to use a tramway or railway to pass across a tramway constructed under this Act with carriages having wheels suitable to run on the rail thereof.

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(*Traffic on Tramways.—Licenses to use Tramways.—Secs. 15-18.*)

(2) The public shall have a right to pass along or across any part of a road along or across which a tramway is constructed, whether on or off the tramway, with carriages not having flange-wheels or other wheels suitable to run on the rail of the tramway: Provided—

(a) that this sub-section shall not apply where the tramway is constructed on land the right to the exclusive possession of which has been acquired by the promoter; and

(b) that the Local Government may by an order authorise the construction of a tramway on any part of a road with rails raised above the surface of the road, if it is satisfied that the convenience of the public will not be injuriously affected thereby.

Tolls leviable by promoter or lessee.

15. (1) The promoter or lessee may demand and take, in respect of the tramway, tolls not exceeding the limits specified in or determinable under the order, or, if the order contains no provision in this behalf, then such sums as may from time to time be fixed by the promoter or lessee with the previous sanction of the Local Government.

(2) A list of all the tolls authorised to be levied shall be exhibited, in such languages as the District Magistrate may direct, in a conspicuous place inside and outside each of the carriages used upon the tramway.

Carriage of dangerous or offensive goods

16. (1) A person shall not be entitled to carry or to require to be carried, on a tramway constructed under this Act, any goods of a dangerous or offensive nature.

(2) A person taking such goods with him on the tramway shall, before entering the carriage, give notice of their nature to the servant of the promoter or lessee in charge of the carriage.

(3) A person sending such goods by the tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the servant of the promoter or lessee with whom he leaves them for the purpose of their being sent by the tramway.

(4) Any servant of the promoter or lessee may refuse to carry upon the tramway a parcel which he suspects to contain goods of a dangerous or offensive nature, and, if any such parcel has been received for the purpose of being carried upon the tramway, may stop the transit thereof until he is satisfied as to the nature of its contents.

(5) Where a servant of the promoter or lessee refuses under sub-section (4) to carry a parcel which has been received for the purpose of being carried upon the tramway, he shall, as soon as may be, give notice of his refusal to the consignor or consignee if he refuses at a time when neither of them is present.

Licenses to use Tramways.

Grant to third parties of licenses to use tramway in certain events.

17. If, at any time after a tramway or part of a tramway has been for three years opened for public traffic in a circle, the local authority of the circle represents in writing to the Local Government that the public is deprived of the full benefit of the tramway or of the part thereof, the Local Government may, if after considering any statement which the promoter or lessee or both may desire to make, and after such further enquiry as it deems necessary, it is satisfied as to the truth of the representation, grant a license to any person to use the tramway conformably to this Act and to the order and the rules made under this Act, subject to the following provisions, namely:—

(a) the license shall be for a period not less than one year or more than three years from the date of the license but the Local Government may in its discretion renew it;

(b) the license shall be to use the whole of the tramway for the time being opened for public traffic, or such part or parts of the tramway as the Local Government, having regard to the cause for granting the license, thinks fit;

(c) the license shall specify the number of carriages which the licensee shall run upon the tramway, the mode in which, and times at which, the carriages shall be run, the tolls to be paid to the promoter or lessee by the licensee for the use of the tramway, and the tolls, being those for the time being leviable by the promoter or lessee, which the licensee may demand and take for the use of his carriages;

(d) the licensee and his officers and servants shall permit one person, duly authorised for that purpose by the promoter or lessee, to travel free of toll in or upon each carriage of the licensee run upon the tramway for the whole or any part of a journey;

(e) any provision of this Act, or of the order or rules made under this Act, relating to the functions of a servant of a promoter or lessee shall be construed, so far as may be, as referring to a servant of the licensee; and

(f) the Local Government may revoke, alter or modify the license for any cause sufficient in its opinion to warrant the revocation, alteration or modification thereof.

Licensee to give to promoter or lessee an account of traffic.

18. A licensee shall, on demand, give to an officer or servant authorised in that behalf by the promoter or lessee an exact account in writing, signed by the licensee, of the number of passengers, or number or quantity of goods, conveyed by any and every carriage used by him on the tramway.

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(*Discontinuance of Tramways.—Insolvency of Promoter.—Sections 19-21*) (*Purchase of Tramways.—Section 22.*)

Discontinuance of Tramways.

Cessation of powers of promoter and lessee on discontinuance of tramway.

19. If it is proved to the satisfaction of the Local Government, at any time after the opening of a tramway for public traffic, that the working of the tramway, or any part thereof, has been practically discontinued, for the space of three months, without a reason sufficient, in the opinion of the Local Government, to warrant the discontinuance, the Local Government, if it thinks fit, may, by notification in the official Gazette, declare that the powers of the promoter and of the lessee, if any, in respect of the tramway or the part thereof of which the working has been so discontinued, shall, from the date of the notification, be at an end; and thereupon the said powers shall cease and determine, except in so far as they may be purchased by a local authority in manner by this Act provided.

Powers of road-authority on cessation of powers of promoter.

20. (*1*) Where a notification has been published under section 19, the road-authority may, at any time after the expiration of two months from the date of the notification, remove the tramway or part of the tramway of which the working has been so discontinued, and use the materials thereof in re-instating the road.

(*2*) The promoter shall pay to the road-authority the cost incurred by that authority in removing the tramway or the part thereof and in re-instating the road.

(*3*) The cost shall be certified by an officer of the road-authority, and his certificate, countersigned by the District Magistrate, shall be conclusive proof as to the cost incurred.

(*4*) If the promoter does not pay the amount so certified within one month after the delivery to him of the certificate or of a copy thereof, the road-authority may, without any previous notice to the promoter and without prejudice to any other remedy which it may have for the recovery of the amount, sell and dispose of such materials of the tramway or part thereof removed as it has not used in re-instating the road, either by public auction or by private sale, and for such sum or sums, and to such person or persons, as it thinks fit, and may, out of the proceeds of the sale, pay and reimburse itself the amount of the cost aforesaid and of the expenses of the sale, and shall pay over the residue (if any) of the proceeds of the sale to the promoter.

Insolvency of Promoter.

Proceedings in case of insolvency of promoter.

21. (*1*) If, at any time after the opening of a tramway in a circle for public traffic, it appears to the road-authority or local authority of the circle that the promoter of the tramway is insolvent, so that he is unable to maintain the tramway, or to work it with advantage to the public, and either of those authorities makes a representation to that effect to the Local Government, the Local Government may, if after considering any statement which the promoter may desire to make, and after such further enquiry as it deems necessary, it is satisfied as to the truth of the representation, declare, by notification in the official Gazette, that the powers of the promoter shall, at the expiration of six months from the publication of the notification, be at an end; and the powers of the promoter shall cease and determine at the expiration of that period, except in so far as they may be purchased by a local authority in manner by this Act provided.

(*2*) Where a notification has been published under sub-section (*1*), the road-authority may, at any time after the expiration of six months from the date thereof, remove the tramway in the same manner, and subject to the same provisions as to the payment of the cost of the removal and to the same remedy for recovery of the cost, in every respect as in cases of removal under section 20.

Purchase of Tramways.

Future purchase of undertaking by local authority.

22. (*1*) Where the promoter of a tramway in a circle is not the local authority, the local authority, with the previous sanction of the Local Government, may—

(*a*) within such limits of time as may be specified in this behalf in the order, or

(*b*) if a time was not specified in the order, then within six months after the expiration of a period of twenty-one years from the date of the order, and within six months after the expiration of every subsequent period of seven years, or

(*c*) within two months after the publication of a notification under section 19 or within six months after the publication of a notification under section 21,

by notice in writing, require the promoter to sell to the local authority his undertaking or the part thereof which is within the circle of the local authority; and thereupon the promoter shall sell the same upon the terms specified in the order, or, if the terms were not specified in the order, then upon the terms of paying the then value of the undertaking or of the part thereof, exclusive of any allowance for past or future profits of the undertaking or any compensation for compulsory sale or other consideration whatsoever.

(*2*) A requisition shall not be made under sub-section (*1*) unless the making thereof has been approved by the local authority in manner prescribed.

(*3*) When a sale has been made under this section, all the rights, powers and authorities of the promoter in respect of the undertaking or part

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(Working of Tramways owned by Local Authorities.—Rules.—Sections 23-24.)

thereof sold, or, where a notification has been published under section 19 or section 21, all the rights, powers and authorities of the promoter previous to the publication of the notification in respect of the undertaking or part thereof sold, shall be transferred to the authority to whom the undertaking or part has been sold, and shall vest in, and may be exercised by, that authority in the same manner as if the tramway had been constructed by it under an order made under this Act.

(4) Subject to, and in accordance with, the preceding provisions of this section, two or more local authorities may jointly purchase an undertaking or so much thereof as is within their circles.

Working of Tramways owned by Local Authorities.

Lease of, or working of, tramway by local authority.

23. (1) When a local authority has under the authority of an order completed a tramway, or has under the provisions of this Act or of an order acquired possession of a tramway, it may, by a lease to be approved by the Local Government, let to any person the right of user of the tramway and of demanding and taking the authorised tolls.

(2) On the determination of a lease the local authority may from time to time let the right for such further term and on such conditions as the Local Government may approve.

(3) Every lease made under this section shall imply a condition of re-entry if at any time after the making thereof it is proved to the satisfaction of the Local Government that the lessee has practically discontinued the working of the tramway leased, or of any part thereof, for the space of one month without a reason sufficient, in the opinion of the Local Government, to warrant the discontinuance.

(4) Notice of the intention of the local authority to make a lease shall be given in manner prescribed.

(5) If the local authority cannot by means of a lease obtain what it deems to be a fair rent for the tramway, it may itself, with the previous sanction of the Local Government and for such term as the Local Government directs, place and run carriages upon the tramway, and demand and take the authorised tolls in respect of the use of the carriages.

Rules.

Power to make rules

24. (1) In addition to any other power to make rules expressly or by implication conferred by this Act, the Local Government may make rules consistent with this Act—

(a) as to the form in which an application for an order shall be made;

(b) as to the costs to be paid by an applicant in respect of an order, and the time when, and the place where, those costs shall be paid;

(c) as to the payment of money or lodgment of securities, by way of deposit, by the applicant for an order before the order is published under section 6, sub-section (4), or a further order is made under section 8; the investment of money so paid; the disposal of interest or dividends from time to time accruing due on money or securities so paid, lodged or invested; the application of the money or securities or the produce thereof to the discharge of any liability incurred by the promoter; and the forfeiture, repayment or return of the money or securities;

(d) as to the plans and sections of any works to be deposited by applicants for orders or by promoters;

(e) for regulating the use of steam-power or any other mechanical power on a tramway;

(f) as to any matter specified in section 7, sub-section (2), clauses (c), (d), (e), (j) and (k), as a matter which may be provided for in an order, when that matter has not been so provided for, or has not, in the opinion of the Local Government, been effectually so provided for;

(g) as to the periodical submission, by promoters, lessees and licensees, of accounts of traffic and receipts to the Local Government or as that Government directs, and as to the forms in which those accounts are to be submitted;

(h) as to the accidents of which report is to be made to the Local Government or as that Government directs;

(i) as to any matter respecting which rules may be made under this section by a local authority or a promoter or lessee; and,

(j) generally, as to any other matter or thing in respect of which it may seem to the Local Government to be expedient to make rules for carrying out the purposes of this Act.

(2) A local authority may, from time to time, with the previous sanction of the Local Government, make rules consistent with this Act and with the order and any rules made by the Local Government under this Act for regulating—

(a) the rate of speed to be observed in travelling upon a tramway within the circle of the local authority;

(b) the use of animal power on the tramway

(c) the distances at which carriages using the tramway are to be allowed to follow one after the other;

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(*d*) the stopping of carriages using the tramway, and the notice to be given to the public of their approach;

(*e*) the manner in which carriages using the tramway after sunset and before sunrise are to be lighted;

(*f*) the traffic on roads along or across which the tramway is laid;

(*g*) the number of passengers which may be carried in any carriage;

(*h*) the licensing and control of drivers, conductors and other persons having charge of the carriages of the promoter or lessee or a licensee; and,

(*i*) generally, the mode of use of the tramway.

(*3*) The promoter or lessee of a tramway may, from time to time, with the previous sanction of the Local Government, make rules consistent with this Act and with the order and any rules made under this Act—

(*a*) for preventing the commission of any nuisance in or upon any carriage, or in or against any premises, belonging to him; and

(*b*) for regulating the travelling in any carriage belonging to him.

(*4*) The Local Government may cancel any rule made by a local authority or by a promoter or lessee under this section.

Power to impose penalty by rule.

25. The authority making any rule under section 24 may direct that a breach of it shall be punishable with fine which may extend—

(*a*) if the authority making the rule is the Local Government, to two hundred rupees, and

(*b*) if that authority is a local authority or a promoter or lessee, to twenty rupees;

and when the breach is a continuing breach, with a further fine which may extend—

(*c*) if the authority making the rule is the Local Government, to fifty rupees, and

(*d*) if that authority is a local authority or a promoter or lessee, to five rupees,

for every day after the first during which the breach continues.

Procedure for making, and publication of, rules.

26. (*1*) Every authority having power to make rules under any section of this Act shall, before making the rules, publish a draft of the proposed rules for the information of persons likely to be affected thereby.

(*2*) The publication shall be made, in the case of rules made by the Local Government, in such manner as may in its opinion be sufficient for giving information to persons interested, and, in the case of rules made by a local authority or by a promoter or lessee, in manner prescribed.

(*3*) There shall be published with the draft a notice specifying a date, not earlier than the expiration of one month after the date of publication, at or after which the draft will be taken into consideration.

(*4*) The authority shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(*5*) The publication in the official Gazette of a rule purporting to be made under this Act shall be conclusive proof that it has been duly made.

Offences.

Penalty for failure of promoter, lessee or licensee to comply with Act or order.

27. If a promoter—

(*a*) constructs or maintains a tramway otherwise than in accordance with the order, or

(*b*) opens the tramway for traffic, or permits it to be so opened, before it has been inspected and certified in manner required by section 12, or

(*c*) fails to observe any requirement or condition of the order for neglect or breach whereof no penalty has been expressly provided in the order,

or if a promoter, lessee or licensee runs a carriage on a tramway otherwise than in accordance with the order,

he shall (without prejudice to the enforcement of specific performance of the requirements of this Act or of the order, or to any other remedy which may be obtained against him in a Court of Civil Judicature), on complaint made by the Local Government or by the local authority or road-authority or by the District Magistrate or, with the previous sanction of the District Magistrate, by any person injuriously affected by the act or omission, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for every day after the first during which the offence continues to be committed.

Penalty for obstructing promoter in exercise of his powers.

28. If any person without lawful excuse, the burden of proving which shall lie upon him, wilfully obstructs any person acting under the authority of the promoter in the lawful exercise of his powers in constructing or maintaining a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, he shall be punished with fine which may extend to fifty rupees.

Penalty for interfering with tramway.

29. If any person without lawful excuse, the burden of proving which shall lie upon him, wilfully does any of the following things, namely:—

(*a*) interferes with, removes or alters any part of a tramway constructed under

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(Offences.—Sections 30-34—Settlement of Differences.—Sections 3-35.)

this Act, or of the works connected therewith, or

(*b*) places or throws upon or across any such tramway any wood, stone, refuse or other thing, or

(*c*) does anything in such a manner as to obstruct any carriage using any such tramway, or

(*d*) abets within the meaning of the Indian Penal Code the doing of, or attempts to do, anything mentioned in clause (*a*), clause (*b*) or clause (*c*), XLV of 1860.

he shall (without prejudice to any other remedy which may be obtained against him in a Court of Civil Judicature) be punished with fine which may extend to one hundred rupees.

Penalty for using tramway with carriage having flange-wheels.

30. If any person, except under a lease from, or by agreement with, the promoter, or under license from the Local Government granted under this Act, uses on a tramway, otherwise than as permitted by section 14, a carriage having flange-wheels or other wheels suitable to run on the rail of the tramway, he shall be punished with fine which may extend to two hundred rupees.

Penalty for evading payment of proper toll.

31. (*1*) If any person travelling or having travelled in a carriage of the promoter or lessee or of a licensee evades or attempts to evade payment of toll, or if any person having paid toll for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional toll for the additional distance or attempts to evade payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid toll to quit the carriage, he shall be punished with fine which may extend to ten rupees.

(*2*) When a person commits an offence under this section and refuses on demand of a servant of the promoter, lessee or licensee to give his name and residence, or gives a name or residence which the servant has reason to believe to be false, he may be arrested and taken to the nearest police-station by the servant or any person whom the servant may call to his aid.

(*3*) When the person is taken to the police-station he shall with the least possible delay be forwarded to the nearest Magistrate, unless his true name and residence are ascertained, in which case he shall be released on his executing a bond for his appearance before a Magistrate if so required.

Penalty for taking or sending dangerous or offensive goods without giving notice.

32. If any person takes or sends by a tramway any goods of a dangerous or offensive nature without giving the notice required by section 16, he shall be punished with fine which may extend to fifty rupees.

Penalty for licensee not giving to promoter or lessee an account of traffic or giving false account.

33. (*1*) If a licensee fails on demand to give the account mentioned in section 18, or, with intent to evade the payment of tolls, gives a false account when he is called upon to give an account under that section, he shall be punished with fine which may extend to fifty rupees.

(*2*) The fine shall be in addition to any tolls payable by the licensee to the promoter or lessee in respect of the passengers or goods conveyed by the carriage or carriages used by the licensee on the tramway.

Saving of prosecutions under other laws.

34. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act or the rules made under it: Provided that a person shall not be punished twice for the same offence.

Settlement of Differences.

Differences between promoters or lessees and authorities.

35. (*1*) If any difference arises between the promoter or lessee on the one hand and the Local Government, or the local authority, or the road-authority, or a person having the charge of any sewers, drains, telegraph-lines, gas-pipes, water-pipes or other things in or on land occupied by the tramway, on the other hand, with respect to any interference or control exercised or claimed to be exercised by, or on behalf of, either party by virtue of this or any other Act, or of the order or the rules made under this Act, or with respect to the propriety of, or the mode of, the execution of any work, or with respect to any compensation to be made by or to the promoter or lessee, or on the question whether any work is such as ought reasonably to satisfy the Local Government or the road-authority or both, or with respect to any other subject or thing regulated by, or comprised in, this Act or the order or the rules made under this Act, and not otherwise expressly provided for therein, the matter in difference shall, except where the parties elect to proceed under section 523 of the Code of Civil Procedure, be settled, on the application of either party, by a referee. XIV of

(*2*) Where the difference is—

(*a*) between the promoter or lessee on the one hand and the Local Government, either as such or as the road-authority, on the other, or

(*b*) between the promoter on the one hand and the local authority on the other, with respect to the sum to be paid by the local authority for an undertaking or part of an undertaking which that authority has required the promoter to sell under section 22,

The Indian Tramways Act, 1886.

(*Recovery of Tolls.—Sections 36-38—Savings.—Sections 39-41.*)

the referee shall be the District Court within the jurisdiction of which the tramway is situate, or, where the tramway is within the jurisdiction of more than one District Court, the District Court within the jurisdiction of which the greater part of the tramway is situate.

(*5*) In other cases the referee shall be appointed by the Local Government.

(*4*) Except where the referee is the District Court, the powers and procedure of the referee may be prescribed.

(*5*) In the case of a difference between a promoter on the one hand and a local authority on the other, with respect to the sum to be paid by the local authority for an undertaking or part of an undertaking which that authority has required the promoter to sell under section 22, an appeal shall lie to the High Court from the award of the referee as from an original decree of the District Court.

(*6*) In the case of every other difference the award of the referee shall be final.

Recovery of Tolls.

Recovery of moneys due from promoters and, in certain cases, from lessees

36. Any of the following moneys, namely, any rent due to a local authority from a lessee, any penalty recoverable from a promoter or lessee under an order, any sum payable by a promoter or lessee under an award of a referee, the cost of the performance under this Act by the Local Government or by a local authority or road authority of any work required by this Act or by an order to be done by a promoter, and the cost incurred by a road-authority in removing a tramway and re-instating a road under this Act, may, without prejudice to any other remedy that the authority to which the money is due may have by suit or otherwise, be recovered by that authority, on application made in this behalf to the Collector, as if the sum due were an arrear of land-revenue due by the promoter or lessee or his surety (if any) :

Provided that nothing in this section shall authorise the arrest of the promoter or lessee or his surety in execution of any process issued by the Collector.

Recovery of tolls from licensees.

37. (*1*) If a licensee fails to pay on demand the tolls due for the use of a tramway, the promoter or lessee to whom the tolls are due may, without prejudice to the remedy which he may have by suit, apply to a Magistrate to recover the amount of the tolls, and the Magistrate may, after giving notice to the licensee if possible and allowing him an opportunity of being heard, proceed to recover the amount by distress and sale of any carriages or other moveable property of the licensee which may be found on the tramway or on premises connected therewith.

(*2*) When a licensee has failed to pay on demand the tolls due from him, the promoter or lessee to whom the tolls are due may seize any carriage or other moveable property of the licensee on the tramway or on premises connected therewith, and detain the same for forty-eight hours unless the tolls are sooner paid.

(*3*) When application is made to a Magistrate under sub-section (*1*), he may make an interim order of distraint pending his final decision.

Recovery of tolls from passengers.

38. Any toll due to a promoter, lessee or licensee from a passenger may be recovered either by suit or, on application to a Magistrate having jurisdiction within any local area in which any part of the tramway is laid, by distress and sale of any moveable property belonging to the passenger within the local limits of the jurisdiction of the Magistrate.

Savings.

Promoter to have right of user only.

39. (*1*) Notwithstanding anything contained in this Act, or in an order or any rule made under this Act, a promoter shall not acquire any right other than that of user only over a road along or across which he lays a tramway, nor shall anything contained in this Act, or in an order or any rule made under this Act, exempt the promoter of a tramway, or any other person using the tramway, from the payment of such charges as may lawfully be levied in respect of the use of a road or bridge along or across which the tramway is laid.

(*2*) The Local Government may, if it thinks fit, fix rates at which a promoter, lessee or licensee may compound for the charges payable in respect of the use of a road or bridge.

Saving of power over roads traversed by tramways.

40. (*1*) Nothing in this Act, or in an order or any rule made under this Act, shall take away or abridge any power which a road-authority, local authority or other person has by law to break up, widen, alter, divert or improve a road, railroad or tramway along or across which a tramway is laid.

(*2*) The road-authority, local authority or other person executing any work referred to in sub-section (*1*) shall not be liable to pay to a promoter, lessee or licensee any compensation for injury done to a tramway by the execution of the work or for loss of traffic occasioned by the reasonable use of any power lawfully exercised for the execution thereof.

Saving of power of local authority and police to regulate traffic on roads.

41. Nothing in this Act, or in an order or any rule made under this Act, shall affect the powers of a local authority or of a Magistrate or police-officer to regulate the passage of traffic along or across a road along or across which a tramway is laid; and the authority, Magistrate or officer aforesaid may exercise its or his powers as well on as off the tramway and with respect as well to the traffic

The Indian Tramways Act, 1886.

(*Supplemental Provisions.—Sections 42-50.*)

of a promoter, lessee or licensee as to the traffic of other persons.

Supplemental Provisions.

Promoters, lessees and licensees to be responsible for all injuries.

42. A promoter, lessee or licensee shall be answerable for all injuries happening through his act or default, or through the act or default of any person in his employment, by reason or in consequence of any of his carriages or works, and shall save harmless all authorities and persons collectively and individually, and their officers and servants, from all damages and costs in respect of injuries so happening.

Want of funds not a sufficient reason for default.

43. For the purposes of this Act want of funds shall not be deemed to be a sufficient reason for the suspension of the construction, or the discontinuance of the working, of a tramway by a promoter or lessee.

Power to exempt from municipal taxation.

44. When a tramway is constructed under this Act within the limits of a municipality, the Local Government may exempt the animals, plant, rolling-stock, yards, workshops, engine-sheds and depôts of the promoter, lessee or licensee, for such period as it thinks fit, from all or any municipal taxes leviable within those limits.

Application by local authorities of local funds to tramways.

45. (*1*) The fund to or with the control or management of which the local authority of a municipality, cantonment or district is entitled or entrusted shall, notwithstanding anything in any enactment respecting the purposes to which that fund may be applied, be applicable, subject to the control of the Local Government, to the payment of expenses incidental to the exercise of the powers and functions which may be vested in or exercised by a local authority under this Act.

(*2*) The fund shall also be applicable, with the previous sanction of the Local Government, to a guarantee of the payment of interest on money to be applied, with the concurrence in writing of the local authority, within the limits of the local area under its control, to any of the purposes to which the fund might be applied by the local authority under sub-section (*1*).

Extension of Act to existing tramways.

46. The Local Government may, with the consent of the local authority and road-authority and of the promoter and his lessee (if any), extend any part of this Act, or any rules made under this Act, either with or without modification, to the whole or any part of a tramway constructed, or authorised by the Local Government to be constructed, before the passing of this Act, and may withdraw any part of the Act or any rules so extended.

Prohibition of construction of tramways except under this Act.

47. (*1*) A tramway of which the construction has not been authorised by the Local Government before the passing of this Act shall not, after the passing of this Act, be constructed for public traffic in any place to which this Act extends, except in pursuance of an order made under this Act.

(*2*) A person constructing a tramway in contravention of sub-section (*1*) of this section,

or after the passing of this Act maintaining or using for public traffic, otherwise than in pursuance of an order made under this Act, a tramway which was not constructed, or authorised by the Local Government to be constructed, before the passing of this Act,

shall be liable, on the complaint of the Local Government or local authority, to double the penalty to which a promoter acting otherwise than in accordance with an order is liable under section 27.

Transfer of control on exclusion of local area from circle of local authority.

48. If at any time a local area comprising a tramway to which this Act or any part thereof or any rule thereunder applies ceases to be included in the circle of a local authority, the functions of that authority under this Act or the part thereof or the rule thereunder, and under the order (if any), shall, in respect of that local area, devolve on the Local Government or, if that Government so directs, on the local authority of the circle in which the tramway has been included.

Explanation and amendment of section 54 of Railway Act.

49. (*1*) In section 54 of the Indian Railway Act, 1879, the word "tramway" shall have the meaning assigned to it by section 3 of this Act. IV of 1879.

(*2*) In the same section of that Act, after the words "by steam" the words "or other mechanical power" shall be added.

Powers of Local Government exercisable from time to time.

50. All powers conferred by this Act on a Local Government may be exercised from time to time as occasion requires.

S. HARVEY JAMES,

Offg Secy. to the Govt. of India.

The following Report of the Select Committee on the Bill to facilitate the construction and to regulate the working of Tramways was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th March, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to facilitate the construction and to regulate the working of Tramways was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Secretary to Chief Commissioner, Coorg, No. 1573—466, dated 12th December, 1885 [Paper No. 1].
From Secretary for Berar to Resident, Hyderabad, No. 582 G., dated 14th December, 1885 [Paper No. 2].
From Chief Commissioner, Ajmer-Merwára, No. 215 C., dated 17th December, 1885 [Paper No. 3].
From Registrar, High Court, Calcutta, No. 3303, dated 23rd December, 1885 [Paper No. 4].
From Secretary to Government, North-Western Provinces and Oudh, No. 1097—XI-176-16, dated 31st December, 1885, and enclosure [Papers No. 5].
From Officiating Assistant Secretary to Chief Commissioner, Central Provinces, No. 62—214, dated 7th January, 1886 [Paper No. 6].
From Under-Secretary to Government, Bombay, No. 62, dated 9th January, 1886, and enclosures [Papers No. 7].
From Secretary to Chief Commissioner, Assam, No. 6 T., dated 9th January, 1886 [Paper No. 8].
From Acting Chief Secretary to Government, Madras, No. 77, dated 11th January, 1886, and enclosures [Papers No. 9].
Memorandum by J. Kincaid, Esq., M.C.I.E [Paper No. 10].
From Under-Secretary to Government, Bombay, No. 321, dated 26th January, 1886 [Paper No. 11].
From Officiating Secretary to Government, Punjab, No. 143, dated 6th February, 1886, and enclosures [Papers No. 12].
From Officiating Secretary to Chief Commissioner, British Burma, No. 388—6L., dated 12th February, 1886, and enclosures [Papers No. 13].
From Officiating Under-Secretary to Government, Bengal, No. 805, dated 20th February, 1886, and enclosures [Papers No. 14].

2. The object of the proviso to section 4, sub-section (*1*), of the Bill does not appear to have been understood. In the case of lines extending beyond municipal limits, it is often difficult to say whether the line ought to be treated as a tramway or as a light railway, and the object of the proviso is to give the Government of India an opportunity of determining, with reference to particular cases or classes of cases, to which of the two categories such lines ought to be treated as belonging.

3. By section 5 we have empowered the Local Government to modify conditions sought to be imposed by a local authority with respect to the construction within its circle of part of a tramway which is to be laid in two or more circles.

4. In sections 17 and 21 we have provided for an opportunity being given to the promoter to state his case before the Local Government either grants licenses under the former section or determines the powers of the promoter under the latter section.

5. By clauses (*g*) and (*h*) of sub-section (*1*) of section 24 we have enabled the Local Government to make rules as to the periodical submission of statistics relating to tramways, and as to the accidents of which report is to be made.

6. By clause (*e*) of sub-section (*2*) of the same section we have empowered local authorities to make rules as to the manner in which carriages using the tramway after sunset and before sunrise are to be lighted.

7. By section 27 we have made the previous sanction of the District Magistrate a condition precedent to the institution by a private person of criminal proceedings against a promoter, lessee or licensee for breach of any provision of the Act or of any direction of an order authorizing the construction of a tramway.

8. By section 35 we have provided that, except where the parties to a difference elect to proceed under section 523 of the Code of Civil Procedure, the matter in difference between them shall be settled, on the application of either party, by a referee, and that, where the difference is between the promoter on the one hand and the local authority on the other with respect to the sum to be paid by the local authority for an undertaking which that authority has required the promoter to sell under section 22, the referee shall be the District Court. We have also provided that, in that case, an appeal shall lie to the High Court from the award of the District Court.

9. To section 45 we have added a sub-section supplementary to Act XV of 1885 (*an Act to amend the Local Authorities Loan Act, 1879*).

10. By section 47 of the Bill we have proposed that, in places to which the Act extends, tramways of which the construction has not been authorised before the passing of the Act shall not be constructed, after the passing of the Act, otherwise than in pursuance of an order made under the Act.

11. By section 48 we have made provision for cases in which a local area comprising a tramway is excluded from the circle of one local authority and included in that of another.

12. By section 49 we have proposed so to amend section 54 of the Indian Railway Act, 1879, as to enable the Governor General in Council to apply that Act or any portion thereof to a tramway worked by any mechanical power.

13. The other amendments of the Bill are few and unimportant, and do not call for special notice.

14. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	31st October, and 7th and 14th November, 1885.
Fort Saint George Gazette	18th November, 1885.
Bombay Government Gazette	5th, 12th and 19th November, 1885.
Calcutta Gazette	11th, 18th and 25th November, 1885.
North-Western Provinces and Oudh Government Gazette ...	7th, 14th and 21st November, 1885.
Punjab Government Gazette	5th, 12th and 19th November, 1885.
Central Provinces Gazette	7th, 14th and 21st November, 1885.
British Burma Gazette	21st and 28th November, and 5th December, 1885.
Assam Gazette	21st November, 1885.
Coorg District Gazette	1st December, 1885.
Sindh Official Gazette	10th December, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Bombay	Marátthi ...	17th December, 1885.
	Gujaráthi ...	
	Kanarese ...	
	Sindhi ...	
North-Western Provinces and Oudh ...	Urdu ...	23rd and 30th January, and 6th February, 1886.

15. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.
H. ST.A. GOODRICH.
ROBERT STEEL.
V. N. MANDLIK.

The 5th March, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th March, 1886, and is hereby promulgated for general information :—

ACT NO. XII OF 1886.

THE PETROLEUM ACT, 1886.

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2. Repeal.
3. Definitions.
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23. Power to apply this Act to other fluids.
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THE SCHEDULE.

An Act to regulate the importation, possession and transport of Petroleum and other fluids of a like nature.

WHEREAS it is expedient to regulate the importation, possession and transport of petroleum and other fluids of a like nature; It is hereby enacted as follows :—

Preliminary.

Short title, commencement and local extent.

1. (*1*) This Act may be called the Petroleum Act, 1886; and

(*2*) It shall come into force on such day as the Governor General in Council, by notification in the Gazette of India, appoints.

(*3*) The provisions of this Act relating to dangerous petroleum, and the importation of petroleum, extend to the whole of British India. The rest of this Act extends only to such local areas as the Local Government may from time to time, by notification in the official Gazette, direct.

(*4*) Any power conferred by this Act to make rules or issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Repeal.

2. (*1*) On and from the day on which this Act comes into force, the Petroleum Act, 1881, shall be repealed : VIII of 1881.

(*2*) But all notifications issued, rules made, licenses granted, powers conferred and certificates given under that Act shall, so far as may be, be deemed to have been issued, made, granted, conferred and given under this Act.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "petroleum" includes also the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffine oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum; but it does not include any oil ordinarily used for lubricating purposes and having its flashing point at or above two hundred degrees of Fahrenheit's thermometer:

(*2*) "dangerous petroleum" means petroleum having its flashing point below seventy-six degrees

The Petroleum Act, 1886.

(*Dangerous Petroleum.—Sections 4-8.*)

of Fahrenheit's thermometer: Provided that, when all or any of the petroleum on board a ship, or in the possession of a dealer, is declared by the master of the ship or the consignee of the cargo, or by the dealer, as the case may be, to be of one uniform quality, the petroleum shall not be deemed to be dangerous if the samples selected from the petroleum have their flashing points, on an average, at or above seventy-three degrees of Fahrenheit's thermometer, and if no one of those samples has its flashing point below seventy degrees of that thermometer:

(3) "import" means to bring into British India by sea or land,

and "importation" means the bringing into British India as aforesaid:

(4) "transport" means to remove from one place to another within British India: and

(5) "ship" includes anything made for the conveyance by water of human beings or property.

Matters supplemental to the definitions.

4. (1) The flashing point of petroleum means the lowest temperature at which the petroleum yields a vapour which will furnish a momentary flash or flame when tested in accordance with the directions in the schedule to this Act with an apparatus which has been stamped and certified as provided by this Act within a period of five years immediately preceding the date on which the apparatus is used for the testing, and after the corrections (if any) which the certificate declares are to be applied to the results of the testing have been made.

(2) Notwithstanding anything in the definitions of "import", "importation" and "transport", the Local Government, with the previous sanction of the Governor General in Council, may from time to time, by notification in the official Gazette, declare—

(a) that petroleum imported into its territories from any part of British India, by sea or across intervening territory not being part of British India, shall, for all or any of the purposes of this Act, be deemed to be transported; and

(b) that petroleum transported into its territories from any place in British India shall, for all or any of those purposes, be deemed to be imported;

and thereupon the provisions of this Act, and of the rules made under this Act, with respect to transport and import, respectively, shall apply to petroleum so imported or transported.

Dangerous Petroleum.

Dangerous petroleum in quantities exceeding forty gallons.

5. (1) No quantity of dangerous petroleum exceeding forty gallons shall be imported or transported, or kept by any one person or on the same premises, except under, and in accordance with the conditions of, a license from the Local Government granted as next hereinafter provided.

(2) Every application for such a license shall be in writing, and shall declare—

(a) the quantity of the petroleum which it is desired to import, transport or possess, as the case may be;

(b) the purpose for which the applicant believes that the petroleum will be used; and

(c) that petroleum other than dangerous petroleum cannot be used for that purpose.

(3) If the Local Government sees reason to believe that the petroleum will be used for that purpose, and that no petroleum other than dangerous petroleum can be used for the purpose, it may grant the license for the importation, transport or possession (as the case may be) of the petroleum, absolutely or subject to such conditions as it thinks fit.

Dangerous petroleum in quantities not exceeding forty gallons.

6. No quantity of dangerous petroleum equal to or less than forty gallons shall be kept or transported without a license:

Provided that nothing in this section shall apply in any case when the quantity of the petroleum kept by any one person or on the same premises, or transported, does not exceed three gallons, and the petroleum is placed in separate glass, stoneware or metal vessels, each of which contains not more than a pint and is securely stopped.

Vessels containing dangerous petroleum to be labelled.

7. Dangerous petroleum—

(a) which is kept at any place after seven days from the date on which it is imported, or

(b) which is transported, or

(c) which is sold or exposed for sale,

shall be contained in vessels having attached thereto a label in conspicuous characters stating the description of the petroleum, with the addition of the words "highly inflammable" and with the addition—

(d) in the case of a vessel kept, of the name and address of the consignee or owner;

(e) in the case of a vessel transported, of the name and address of the sender; and

(f) in the case of a vessel sold or exposed for sale, of the name and address of the vendor.

Petroleum generally.

Power for Local Government to make rules as to importation and refining of petroleum.

8. (1) The Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with this Act to regulate the importation of petroleum, and in particular—

(a) to determine the ports at which only petroleum may be imported;

(b) to ascertain the quantity and description of any petroleum on board any ship;

(c) to determine the places at which, and the conditions on and subject to which petroleum may be discharged into boats, landed, transhipped or stored;

(d) to provide for the selection by an officer appointed by the Local Government in this behalf, and for the delivery to him, either after or before petroleum has been landed, of samples of all petroleum landed or intended to be landed;

(e) to provide, in the case of each consignment which is stated to be of one uniform quality, for the number of samples to be selected, and for the averaging of the results of the testing of those samples;

(f) to provide, where the results of the testing of the samples raise a doubt as to the uniformity of the quality of the petroleum in any such consignment, for the division of the consignment into lots, and for the

The Petroleum Act, 1886.

(*Petroleum generally.— Sections 9-14.*)

selection and testing of samples of each lot, and for the treatment of the lot in accordance with the results of the testing of those samples;

(*g*) to fix fees for the sampling and testing of petroleum; and

(*h*) to fix fees for the storage of petroleum unless a body of port commissioners or other like body is empowered in that behalf.

(*2*) The Local Government, with the previous sanction of the Governor General in Council, may, with respect to any petroleum produced within its territories, make rules—

(*a*) to define the limits of the places where the petroleum is to be refined;

(*b*) to provide for the testing of the petroleum at or near those places; and

(*c*) to prevent the removal from those limits, otherwise than under the provisions of this Act applicable to dangerous petroleum, of petroleum which has not satisfied the tests prescribed by the rules.

Procedure after petroleum has been discharged or landed.

9. (*1*) Petroleum discharged into boats or landed in accordance with rules made under section 8, sub-section (*1*), shall not be removed from the boats or places in or at which it is stored until the samples selected therefrom in accordance with those rules have been tested by an officer appointed by the Local Government in this behalf in the manner described in the schedule to this Act with an apparatus which has been stamped and certified as provided by this Act, and until the officer has given a certificate that the petroleum is not dangerous petroleum.

(*2*) If the officer after testing the samples refuses to give the certificate in respect of any petroleum, the Local Government may permit the consignee, within a time to be fixed by the Local Government in this behalf,—

(*a*) to rectify the petroleum,

(*b*) to apply for a license to import the petroleum as dangerous petroleum, or

(*c*) to re-export the petroleum.

(*3*) If the consignee does not within the time fixed under sub-section (*2*) avail himself of the permission granted under that sub-section, the petroleum may be disposed of as the Local Government directs.

(*4*) Notwithstanding anything in the foregoing portions of this section, the Local Government in its discretion may, where the officer has refused the certificate, direct that the petroleum be re-tested by another officer appointed by it in this behalf, and may, if that officer advises that the petroleum is not dangerous petroleum, authorise its removal from the boats or places in or at which it is stored.

Possession and transport of petroleum.

10. No quantity of petroleum exceeding five hundred gallons shall be kept by any one person or on the same premises or shall be transported except under, and in accordance with the conditions of, a license granted under this Act.

Power to make rules as to possession and transport.

11. (*1*) The Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with this Act as to the granting of licenses to possess or transport petroleum in cases where such licenses are by law required.

(*2*) The rules may provide for the following among other matters, that is to say:—

in the case of licenses to possess petroleum—

(*a*) the nature and situation of the premises for which they may be granted, and

(*b*) the inspection of the premises and the testing of petroleum found thereon;

in the case of licenses to transport petroleum—

(*c*) the manner in which the petroleum is to be packed, the mode and time of transit, and the route by which it is to be taken, and

(*d*) the stoppage and inspection of it during transit;

in the case of both such licenses—

(*e*) the authority by which the license may be granted;

(*f*) the fee to be charged for it;

(*g*) the quantity of petroleum it is to cover;

(*h*) the conditions which may be inserted in it;

(*i*) the time during which it is to continue in force; and

(*j*) the renewal of the license.

(*3*) The Governor General in Council may make rules consistent with this Act as to the granting of licenses to transport petroleum from any part of British India to any other part of British India in cases where such licenses are by law required; and those rules may provide, among other matters, for those mentioned in sub-section (*2*) as matters for which rules made by a Local Government with respect to licenses to transport petroleum may provide.

Power to inspect and require dealer to sell samples.

12. Any officer specially authorized by name or by virtue of his office in this behalf by the Local Government may require any dealer in petroleum to show him any place and any of the vessels in which any petroleum in his possession is stored or contained, to give him such assistance as he may require for examining the same, and to deliver to him samples of the petroleum on payment of the value of the samples.

Notice to be given when officer proposes to test samples.

13. When any such officer has, in exercise of the powers conferred by section 12, or by purchase, obtained a sample of petroleum in the possession of a dealer, he may give a notice in writing to the dealer informing him that he is about to test the sample or cause it to be tested with the apparatus and in the manner described in the schedule to this Act, at a time and place to be fixed in the notice, and that the dealer or his agent may be present at the testing.

Certificate as to result of testing.

14. On any such testing, if it appears to the officer or other person so testing that the petroleum from which the sample has been taken is or is not dangerous petroleum, the officer or other person may certify the fact; and the certificate so given shall be receivable as evidence in any proceedings which may be taken under this Act against the dealer in whose possession the petroleum was found, and shall, until the contrary is proved, be evidence of the fact stated therein; and a certified copy of the certificate shall be given free of charge to the dealer at his request.

The Petroleum Act, 1886.

(*Test-apparatus.—Sections 18-21.*) & (*Miscellaneous.—Sections 22-26.*)

Penalties.

Penalty for illegal importation, possession or transport of petroleum.

15. Any person who, in contravention of this Act or of any rules made under this Act, imports, possesses or transports any petroleum, and any person who otherwise contravenes any such rules or any condition contained in a license granted under this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to five hundred rupees, or with both.

Penalty for keeping, transporting, selling or exposing for sale petroleum in contravention of section 7.

16. Any person keeping, transporting, selling or exposing for sale petroleum in vessels not labelled as prescribed by section 7, shall be punished with fine which may extend to five hundred rupees.

Penalty for refusing to comply with section 12.

17. Any dealer in petroleum who refuses or neglects to show to any Officer authorized under section 12 any place or any of the vessels in which petroleum in his possession is stored or contained, or to give him such assistance as he may require for examining the same, or to give him samples of the petroleum on payment of the value of the samples, shall be punished with fine which may extend to two hundred rupees.

Confiscation of petroleum.

18. In any case in which an offence under section 15 or section 16 has been committed, the convicting Magistrate may direct that—

(*a*) the petroleum in respect of which the offence has been committed, or

(*b*) where the offender is importing or transporting, or is in possession of, any petroleum exceeding the quantity (if any) which he is permitted to import, transport or possess, as the case may be, the whole of the petroleum which he is importing or transporting or is in possession of,

shall, together with the tins or other vessels in which it is contained, be confiscated.

Jurisdiction.

19. The criminal jurisdiction under this Act shall, in the towns of Calcutta, Madras and Bombay, be exercised by a Presidency Magistrate, and elsewhere by a Magistrate of the first class, or (where specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class.

Test-apparatus.

Model test-apparatus.

20. A model of the apparatus for testing petroleum under this Act, constructed in accordance with the description contained in the schedule to this Act, shall be deposited in the office of the Chemical Examiner to Government, Calcutta, and be marked with the words "Model test-apparatus."

Verification of test-apparatus.

21. (*1*) The Chemical Examiner shall, on payment of such fee (if any) as the Governor General in Council may, from time to time, by notification in the Gazette of India, prescribe, compare with the said model test-apparatus and verify every apparatus for testing petroleum which is submitted to him for the purpose.

(*2*) If any apparatus for testing petroleum, when compared and verified as provided by sub-section (*1*), is found correct, or correct subject to certain corrections to be applied to the results of the tests, the Chemical Examiner shall stamp the same with a special number, and with the date of the verification, and shall further give a certificate in writing under his hand, in a form to be prescribed by the Governor General in Council, to the effect that on the date aforesaid the apparatus was compared and verified by him and found to be correct, or correct subject to certain specified corrections to be applied to the results of the tests.

(*3*) A certificate granted under this section shall, until the contrary is proved, be conclusive proof of the matters stated therein.

(*4*) The Chemical Examiner shall keep a register, in a form to be prescribed by the Governor General in Council, of the certificates granted under this section.

(*5*) Subject to the payment of such fees as the Governor General in Council may, by notification in the Gazette of India, prescribe in this behalf, the said model test-apparatus shall be at all reasonable times open to inspection by any person desiring to inspect it.

Miscellaneous.

Power to Local Government to exempt petroleum from operation of this Act.

22. The Local Government may, from time to time, by notification in the official Gazette, exempt from the operation of all or any of the provisions of this Act, or of all or any of the rules made under this Act, any petroleum which has its flashing point at or above one hundred and twenty degrees of Fahrenheit's thermometer and is imported as ordinary cargo and in quantity not exceeding that specified in the notification.

Power to apply this Act to other fluids.

23. The Governor General in Council may, from time to time, by notification in the Gazette of India, apply the whole or any portion of this Act to any inflammable fluid other than petroleum, and may by the notification fix, in substitution for the quantities of petroleum fixed by sections 5, 6 and 10, the quantities of the fluid to which those sections shall apply.

Power to limit operation of enactments relating to municipalities.

24. The Governor General in Council may, from time to time, by notification in the Gazette of India and in the local official Gazette, limit, in any manner he deems fit, the operation of any enactment for the time being in force relating to municipalities in any local area or to any particular municipality, and the exercise of any power conferred by any such enactment, in so far as the enactment relates to the possession or transport of petroleum.

Power to revoke or vary notifications.

25. A notification made under this Act may be revoked or varied by the authority making it by a notification published in the same manner as the notification so revoked or varied.

Procedure for making and publication of rules.

26. (*1*) An authority making rules under this Act shall, before making the rules, publish a draft of the proposed rules for the information of persons likely to be affected thereby.

(*2*) The publication shall be made in such manner as the Governor General in Council, from time to time, by notification in the Gazette of India, prescribes.

The Petroleum Act, 1886.

(*The Schedule.*)

(3) There shall be published with the draft a notice specifying a date at or after which the draft will be taken in consideration.

(4) The authority making the rules shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(5) A rule made under this Act shall not take effect if it is made by the Governor General in Council until it has been published in the Gazette of India, and if it is made by the Local Government until it has been published in the local official Gazette.

(6) The publication in the Gazette of a rule purporting to be made under this Act shall be conclusive proof that it has been duly made.

(7) All powers to make rules conferred by this Act may be exercised from time to time as occasion requires.

THE SCHEDULE.

I.—Nature of the Test-apparatus.

The apparatus consists of the following parts :—

(1) the oil cup ;

(2) the cover, with slide, test-lamp, and clock-work arrangement for opening and closing the holes in the cover and for dipping the test-flame ;

(3) the water-bath or heating vessel ;

(4) the tripod stand, with jacket and spirit-lamp for heating the water-bath ;

(5) the thermometer for indicating the temperature of the oil in the oil-cup ;

(6) the thermometer for indicating the temperature of the water in the water-bath ;

(7) the thermometer for indicating the temperature of the oil before it is poured into the oil-cup ;

(8) the dropping bottle or *pipette* for replenishing the test-lamp ; and

(9) a barometer standardised at the Meteorological Office of the province or at any other place appointed by the Local Government.

The oil-cup is a cylindrical flat-bottomed vessel, made of gun-metal or brass, and tinned or silvered inside. A gauge is fixed to the inside of the cup to regulate the height to which it is to be filled with the sample under examination.

The cup is provided with a close fitting overlapping cover, which carries the thermometer, the test-lamp and the adjuncts thereto. The test-lamp is suspended upon two supports by means of trunnions, which allow it to be easily inclined to a particular angle and restored to its original position. The socket in the cover, which is to hold a round bulb thermometer for indicating the temperature of the oil during the testing operation, is so adjusted that the bulb of the latter is always inserted in a definite position below the surface of the liquid.

The cover is provided with three holes, one in the centre and two smaller ones close to the sides. These are closed and opened by means of a pivoted slide. When the slide is moved so as to uncover the holes, the suspended lamp is caught by a projection fixed on the slide, and tilted in such a way as to bring the end of the spout just below the surface of the lid. As the slide moves back so as to cover the holes, the lamp returns to its original position. Upon the cover, in front of and in a line with the nozzle of the lamp, is fixed a white bead, the diameter of which represents the size of the test-flame to be used.

The water-bath or heating vessel is so constructed that, when the oil-cup is placed in position in it, an air-space or air chamber intervenes between the two ; consequently, in applying the test under ordinary circumstances, the heat is transmitted gradually to the oil from the hot water through the air-space. The water-bath is fitted with a socket for receiving a long bulb thermometer, to indicate the temperature of the water. It is also provided with a funnel, an overflow-pipe and two handles.

The water-bath rests upon a tripod stand, which is fitted with a copper cylinder or jacket, so that the bath is surrounded by an enclosed air-space, which retains and regulates the heat. One of the legs of the stand serves as a support for a spirit-lamp, which is attached to it by a small swing bracket.

The clockwork arrangement, by which during the operation of testing the slide is withdrawn, and the test-flame dipped into the cup and raised again as the slide is replaced, is provided with a ratchet key for setting it in action for each test, and with a trigger for starting it each time that the test-flame is applied.

II.—Directions for drawing the Sample and preparing it for Testing.

1. *Drawing the sample.*—In all cases the testing officer or some person duly authorised by him shall personally superintend the drawing of the sample from an original unopened tin or other vessel.

An opening sufficiently large to admit of the oil being rapidly poured or syphoned from the tin or other vessel shall be made.

Two bottles, each of the capacity of about 40 fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home,

The Petroleum Act, 1886.

(*The Schedule.*)

cut off level with the neck, and melted sealing-wax worked into it. The other bottle may be either stoppered or corked.

2. *Preparing the sample for testing.*—About ten fluid ounces of the oil, sufficient for three tests, are transferred from the bottle into which the sample has been drawn to a pint flask or bottle, which is to be immersed in water artificially cooled until a thermometer, introduced into the oil, indicates a temperature not exceeding 50° Fahrenheit.

III.—Directions for preparing and using the Test-apparatus.

1. *Preparing the water-bath.*—The water-bath is filled by pouring water into the funnel until it begins to flow out at the overflow-pipe. The temperature of the water at the commencement of each test, as indicated by the long bulb thermometer, is to be 130° Fahrenheit, and this is attained in the first instance by mixing hot and cold water, either in the bath or in a vessel from which the bath is filled, until the thermometer which is provided for testing the temperature of the water gives the proper indication; or the water is heated by means of the spirit-lamp (which is attached to the stand of the apparatus) until the required temperature is indicated.

2. *Preparing the test-lamp.*—The test-lamp is fitted with a piece of cylindrical wick of such thickness that it fills the wick-holder, but may readily be moved to and fro for the purpose of adjusting the size of the flame. In the body of the lamp, upon the wick, which is coiled within it, is placed a small tuft of cotton wool, moistened with petroleum, any oil not absorbed by the wool being removed. When the lamp has been lighted, the wick is adjusted by means of a pair of forceps until the flame is of the size of the bead fixed on the cover of the oil-cup; should a particular test occupy so long a time that the flame begins to get smaller, through the supply of oil in the lamp becoming exhausted, three or four drops of petroleum are allowed to fall upon the tuft of wool in the lamp from the dropping bottle or *pipette* provided for that purpose. This can be safely done without interrupting the test.

3. *Filling the oil-cup.*—The oil-cup having been previously cooled, by placing it bottom downwards in water at a temperature not exceeding 50° Fahrenheit, is to be rapidly wiped dry, placed on a level surface in a good light, and the oil to be tested is poured in very slowly, without splashing, until its surface is level with the point of the gauge which is fixed in the cup. The round bulb thermometer is inserted into the lid of the cup, care being taken that the projecting rim of the collar touches the edge of the socket; the test-lamp, prepared as already described, is placed in position, and the cover is then put on to the cup and pressed down so that its edge rests on the rim of the cup.

4. *Application of the test.*—The water-bath, with its thermometer in position, is placed in some locality where it is not exposed to currents of air, and where the light is sufficiently subdued to admit of the size of the entire test-flame being compared with that of the bead on the cover. The cup is carefully lifted without shaking it, and placed in the bath, the test-lamp is lighted, and the clockwork wound up by turning the key. The thermometer in the oil-cup is now watched, and when the temperature has reached 56° Fahrenheit the clockwork is set in motion by pressing the trigger.

If no flash takes place the clockwork is at once re-wound, and the trigger pressed at 57° Fahrenheit, and so on, at every degree rise of temperature, until the flash occurs, or until a temperature of 95° Fahrenheit has been reached.

If the flash takes place at any temperature below 77° Fahrenheit the temperature at which it occurs is to be recorded. The fresh portions of the sample are then to be successively tested in a similar manner and the results recorded. If no greater difference than 2° Fahrenheit exists between any two of the three recorded results, each result is to be corrected for atmospheric pressure, as hereafter described, and the average of the three corrected results is the flashing point of the sample. In the event of there being a greater difference than 2° Fahrenheit between any two of the results, the series of tests is to be rejected and a fresh series, of three, similarly obtained, and so on until a sufficiently concordant series is furnished, when the results are to be corrected and the average taken in the manner already described.

No flash which takes place within eight degrees of the temperature at which the testing is commenced shall be accepted as the true flashing point of the sample tested. In the event of a flash occurring at or below 64° when the test is applied in the manner above described, the next testing shall be commenced ten degrees lower than the temperature at which the flash had been previously obtained (that is to say, at 54° or thereunder), and this procedure shall be continued until the results of three consecutive tests do not show a greater difference than 2°.

If a temperature of 76° Fahrenheit has been reached without a flash occurring, the application of the test-flame is to be continued at every degree rise of temperature until a temperature of 95° Fahrenheit has been reached. If no flash has occurred up to this point, and if the petroleum is declared to be imported subject to the provisions of the Act, the tests shall not be continued, and the testing officer shall certify that the petroleum has a flashing point over 95° and is not dangerous. But if the petroleum is oil ordinarily used for lubricating purposes and is declared to have its flashing point at or above 200° degrees, or is oil to which a notification of the Local Government exempting it from the operation of the Act will be

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(*The Schedule.*)

applicable in the event of the flashing point being found to be at or above 120°, the test shall be continued as follows:—The oil-cup is to be removed from the water-bath, and the temperature of the water in the water-bath is to be reduced to 95° Fahrenheit by pouring cold water into the funnel (the hot water escaping by the overflow-pipe). The air-chamber is then to be filled to a depth of 1½ inches with water at a temperature of about 95° Fahrenheit, the oil-cup is to be replaced in the water-bath and the spirit-lamp attached to the water-bath is to be lighted and placed underneath. The test-flame is then to be again applied, from 96° Fahrenheit, at every degree rise of temperature as indicated by the thermometer in the oil-cup until a flash takes place or until a temperature of 200° Fahrenheit or 120° Fahrenheit, as the case may be, has been reached. If during this operation the test-flame appears to diminish in size, the lamp is to be replenished in the manner prescribed at (2) without interrupting the test.

If a flash occurs at any temperature between 76° and 200° Fahrenheit, the temperature at which it occurs, subject to correction for atmospheric pressure, is the flashing point of the sample.

In repeating a test a fresh sample of oil must always be used, the tested sample being thrown away, and the cup must be wiped dry from any adhering oil and cooled, as already described, before receiving the fresh sample.

5. *Correction for atmospheric pressure.*—As the flashing point of an oil is influenced by changes in atmospheric pressure to an average extent of 1·6° Fahrenheit for every inch of the barometer, a correction of the observed flashing point may become necessary. The height of the barometer must therefore be determined at the time of making the test for the flashing point. The true height of the barometer for the purpose of the test shall be considered to be the height of the column of mercury measured at 32° Fahrenheit, which is supported by the air pressure at the time of the experiment; that is, the actual height of the barometer at the time of observation duly corrected for any error of the instrument and for its temperature if necessary. For the purpose of applying the correction to the flashing point of the oil obtained by the test, a table is appended to this schedule, giving the flashing points of oils ranging from 65° to 80° Fahrenheit, under pressure ranging from 27 to 31 inches of mercury.

The table is used in the following manner:—

Example.—An oil has given a flashing point of 71°, the barometer being at 28·6 inches; take the nearest number to 71° in the vertical column headed 28·6. This number is 70·8. Substitute for this the number in the same horizontal line in the column headed 30 (the normal height of the barometer). The substituted number, that is, the true flashing point of the oil, is 73°.

Table for correction of Flashing Points indicated by the Test for Variations in Barometric Pressure on either side of Thirty Inches.

Barometer in Inches.	Flashing Point in Degrees Fahrenheit.																		
27	27·2	27·4	27·6	27·8	28	28·2	28·4	28·6	28·8	29	29·2	29·4	29·6	29·8	30	30·2	30·4	30·6	30·8	31
60·2	60·5	60·8	61·2	61·5	61·8	62·1	62·4	62·8	63·1	63·4	63·7	64	64·4	64·7	65	65·3	65·6	66	66·3	66·6
61·2	61·5	61·8	62·2	62·5	62·8	63·1	63·4	63·8	64·1	64·4	64·7	65	65·4	65·7	66	66·3	66·6	67	67·3	67·6
62·2	62·5	62·8	63·2	63·5	63·8	64·1	64·4	64·8	65·1	65·4	65·7	66	66·4	66·7	67	67·3	67·6	68	68·3	68·6
63·2	63·5	63·8	64·2	64·5	64·8	65·1	65·4	65·8	66·1	66·4	66·7	67	67·4	67·7	68	68·3	68·6	69	69·3	69·6
64·2	64·5	64·8	65·2	65·5	65·8	66·1	66·4	66·8	67·1	67·4	67·7	68	68·4	68·7	69	69·3	69·6	70	70·3	70·6
65·2	65·5	65·8	66·2	66·5	66·8	67·1	67·4	67·8	68·1	68·4	68·7	69	69·4	69·7	70	70·3	70·6	71	71·3	71·6
66·2	66·5	66·8	67·2	67·5	67·8	68·1	68·4	68·8	69·1	69·4	69·7	70	70·4	70·7	71	71·3	71·6	72	72·3	72·6
67·2	67·5	67·8	68·2	68·5	68·8	69·1	69·4	69·8	70·1	70·4	70·7	71	71·4	71·7	72	72·3	72·6	73	73·3	73·6
68·2	68·5	68·8	69·2	69·5	69·8	70·1	70·4	70·8	71·1	71·4	71·7	72	72·4	72·7	73	73·3	73·6	74	74·3	74·6
69·2	69·5	69·8	70·2	70·5	70·8	71·1	71·4	71·8	72·1	72·4	72·7	73	73·4	73·7	74	74·3	74·6	75	75·3	75·6
70·2	70·5	70·8	71·2	71·5	71·8	72·1	72·4	72·8	73·1	73·4	73·7	74	74·4	74·7	75	75·3	75·6	76	76·3	76·6
71·2	71·5	71·8	72·2	72·5	72·8	73·1	73·4	73·8	74·1	74·4	74·7	75	75·4	75·7	76	76·3	76·6	77	77·3	77·6
72·2	72·5	72·8	73·2	73·5	73·8	74·1	74·4	74·8	75·1	75·4	75·7	76	76·4	76·7	77	77·3	77·6	78	78·3	78·6
73·2	73·5	73·8	74·2	74·5	74·8	75·1	75·4	75·8	76·1	76·4	76·7	77	77·4	77·7	78	78·3	78·6	79	79·3	79·6
74·2	74·5	74·8	75·2	75·5	75·8	76·1	76·4	76·8	77·1	77·4	77·7	78	78·4	78·7	79	79·3	79·6	80	80·3	80·6
75·2	75·5	75·8	76·2	76·5	76·8	77·1	77·4	77·8	78·1	78·4	78·7	79	79·4	79·7	80	80·3	80·6	81	81·3	81·6

S. HARVEY, JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Petroleum Act, 1881, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th March, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Petroleum Act, 1881, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 599, dated 14th April, 1885 [Paper No. 1].
From Secretary for Berar to Resident, Hyderabad, No. 176G., dated 18th May, 1885 [Paper No. 2].
From Chief Commissioner, Ajmer-Merwára, No. 644, dated 17th June, 1885 [Paper No. 3].
From Secretary to Chief Commissioner, British Burma, No. 388—2M., dated 16th June, 1885, and enclosures [Papers No. 4].
From Registrar, High Court, Calcutta, No. 1885, dated 23rd June, 1885 [Paper No. 5].
From Chief Secretary to Government, Madras, No. 1606, dated 17th June, 1885, and enclosures [Papers No. 6].
From Secretary to Chief Commissioner, Coorg, No. 548—63, dated 26th June, 1885 [Paper No 7].
From Secretary to Government, North-Western Provinces and Oudh, No. 1148—VI-190-15, dated 29th June, 1885 [Paper No. 8].
From Officiating Secretary to Government, Punjab, No. 610S., dated 8th July, 1885, and enclosures [Papers No 9].
From Under-Secretary to Government, Bombay, No. 2501, dated 6th July, 1885, and enclosures [Papers No. 10].
From Her Majesty's Secretary of State for India, No. 65, dated 18th June, 1885, and enclosure [Papers No. 11].
From Officiating Secretary to Government, Bengal, No. 827T.—M., dated 2nd July, 1885, and enclosures [Papers No. 12].
From Assistant Secretary to Chief Commissioner, Central Provinces, No. 2653—83, dated 11th July, 1885 [Paper No. 13].
From Secretary to Government, North-Western Provinces and Oudh, No. 1544—VI-190-22, dated 27th August, 1885, and enclosure [Papers No 14].

2. On the general question of standards and the definition of dangerous petroleum, we adhere to the scheme laid down in section 3 of the Bill. But Dr. Warden and Mr. Pedler suggest that the lowest standard for lubricating oils (the attainment of which would exempt them from the operation of the Act) should be fixed at 200° instead of 250° as in the present Act. It is, they explain, practically impossible with the Abel apparatus to test up to 250°. They consider the limit of 150°, which is proposed in some of the papers, too low for this country, and believe 200° would meet all reasonable requirements. In this view we concur. We are also of opinion that Local Governments should be empowered to exempt from the operation of the Act and rules oil certified to be over 120° when imported as ordinary cargo and in limited quantities.

3. We consider that section 4 of the Bill should be omitted. Messrs. Warden and Pedler point out that the drawback of the fragility of glass for carriage is frequently more than counterbalanced by its impermeability. It is very difficult in this country to get tin or metal vessels made which shall be thoroughly impervious to highly volatile oil.

4. It is suggested by the Bombay Government and other authorities that it should be made clear that conveyance by sea from one part of British India to another is "transport" and not "import" within the meaning of the Act. We are of opinion that some discretion in the matter should be left to the Local Governments. It would be unsafe, for instance, at present to admit freely to Calcutta oil brought up from Burma. Experience has shown that in Burma refining is not yet thoroughly understood, and the local testing is not at present very trustworthy. The Local Governments in India should have power to treat such oil as foreign oil until its quality generally improves. On the other hand, there is no reason why foreign oil once properly tested should be re-tested on arrival at a second port. We have taken power for the Local Governments of territories, such as Burma and Assam, in which oil is or is likely to be produced, to appoint testing officers at or near refineries, and to prevent the removal from the refineries of oil which does not satisfy the tests otherwise than under the regulations for the control of dangeous petroleum.

5. Turning now to the question of the method of sampling cargoes, we concur with the Bombay Government and other authorities in thinking that it should be open to the Local Government by rule to provide for sampling either before or after landing; to prescribe the number of samples to be taken from a cargo or consignment or any part thereof; to provide, when the first test is unsatisfactory, or when doubt is felt as to the uniformity of quality in the cargo, for the landing and sorting of the cargo in lots, or its delivery into boats, each of a certain capacity; and for the sampling of each lot or boat-load, and its ultimate treatment in accordance with the results of the test in each case.

When a doubtful cargo has to be landed and stacked, substantial fees should be levied, as much additional work is thrown upon Government officers.

6. With reference to the objections taken by some Bombay officers to the provisions of the schedule requiring that the sample tin should be tapped in presence of the testing officer, we observe that Messrs. Warden and Pedler both attach importance to this, as all manipulation and airing of the oil tends to raise its flashing point, and the drawing of oil for testing purposes should in any case be under the control of a responsible officer of the testing department. They consider that in most cases the selection of *one* case from a cargo of oil certified before arrival to be ordinary petroleum is sufficient, if care is taken to get the sample from below, and thus to defeat any attempt at "facing" the cargo. The number of samples taken at Bombay appears to be unduly large, and has given rise to the objection that to convey them to the Chemical Examiner's laboratory would be an arduous task. We have so amended the Schedule, Part II, paragraph 1, as to provide that the testing officer or some person duly authorized by him shall superintend the drawing of the sample.

7. In revising the Bill we have had regard to the practice which obtains in Bombay of allowing delivery into cargo-boats pending the result of testing, and to the suggestion of the Bengal Government that the Local Government should have the power in special cases to order further tests in such manner as it may deem expedient.

8. As regards the suggestion of the Bombay Government that a second standard apparatus should be maintained at Bombay, it appears to us to be highly important to secure uniformity in the tests throughout India. To this end there should be but one absolute and ultimate standard, and this can most conveniently be maintained in Calcutta.

9. We are of opinion that the Chemical Examiner should stamp any apparatus sent to him not only with a special number but also with the date of his verification of the apparatus, and further that he should give a certificate in writing under his hand, in a form to be laid down by the Governor General in Council, to the effect that the apparatus has been compared and verified by him on a given date and been found to be correct, or correct subject to certain specified corrections to be applied to the results of tests.

10. The Chemical Examiner should also keep a register of verifications.

11. Messrs. Warden and Pedler suggest that in the Schedule, Part I, provision be made for "a barometer standardised at the Meteorological Office of the province, or at any other place appointed by the Local Government." We have accepted the suggestion.

12. With respect to the changes in the Schedule, Part III, proposed by Dr. Lyon, Messrs. Warden and Pedler are inclined to hold that Sir F. Abel has in a paper before us sufficiently met Dr. Lyon's difficulty, and they believe that in practice no difficulty is likely to arise of the kind Dr. Lyon puts forward. They have, however, suggested, and we have acted on the suggestion, that all possible objection would be removed if it were provided that no flashing point obtained should be accepted unless it be at least 8° above the temperature at which the testing commenced.

13. Messrs. Warden and Pedler are of opinion that it is unnecessary in the case of ordinary petroleum to continue the tests when no flash has been obtained up to 95° Fahrenheit. It is only in the case of petroleum for which exemption from the Act is claimed that the test need be continued in the manner laid down in the fourth paragraph of the rules for "application of the test". We have modified that paragraph accordingly.

14. In the Schedule, Part III, paragraph 5, we have pointed out that the height of the barometer must be determined at the time of making the test for the flashing point.

15. We are advised not to accept the suggestion made from Burma to adopt Hewmann's apparatus in preference to Abel's.

16. We have had regard to the remarks of the Bombay Government with reference to the repeal of the municipal laws affecting petroleum, and to giving power to Port Trusts to regulate their own fees for the storage of petroleum

17. Having thus amended the Bill we have deemed it advisable to consolidate it and the Petroleum Act of 1881, and, in doing so, have taken the opportunity (*a*) to enhance the penalty for keeping, transporting, selling or exposing for sale dangerous petroleum in contravention of the Act, and (*b*) to empower the Governor General in Council to make rules as to the transport of petroleum from any part of British India to any other part.

18. The other alterations we have made in consolidating the Bill and the Act are few and unimportant and do not call for notice.

19. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	14th, 21st and 28th March, 1885.
Fort Saint George Gazette	8th April, 1885.
Bombay Government Gazette	26th March, and 2nd and 9th April, 1885.
Calcutta Gazette	1st and 8th April, 1885.
North-Western Provinces and Oudh Government Gazette	28th March, and 4th and 11th April, 1885.
Punjab Government Gazette	9th, 16th and 23rd April, 1885.
Central Provinces Gazette	4th, 11th and 18th April, 1885.
British Burma Gazette	11th, 18th and 25th April, 1885.
Assam Gazette	4th, 11th and 18th April, 1885.
Coorg District Gazette	1st May, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese	16th June, 1885.
	Telugu, Malayalam ...	23rd June, 1885.
	Tamil	30th June, 1885.
	Hindustani	17th July, 1885.
Bombay	Gujaráthi	4th June, 1885.
	Maráthi, Kanarese ...	11th June, 1885.
Bengal	Bengali	28th April, 1885.
	Uriya	21st May, 1885.
	Hindi	9th June, 1885.
Punjab	Urdu	18th and 25th May, and 1st June, 1885.
Central Provinces ...	Maráthi	20th and 27th June, and 4th July, 1885.

20. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended and consolidated with the Act of 1881.

C. P. ILBERT.
S. C. BAYLEY.
J. W. QUINTON.
H. ST.A. GOODRICH.
ROBERT STEEL.

The 5th March, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 19th March, 1886, and is hereby promulgated for general information :—

ACT No. XIII OF 1886.

THE INDIAN SECURITIES ACT, 1886.

CONTENTS.

SECTIONS.

1. Short title and commencement.
2. Repeal.
3. Definitions.
4. Notice of trust not receivable.
5. Right of survivors of joint payees of Government securities.
6. Prohibition of indorsements on allonges to Government securities.
7. Holding of Government securities by holders for the time being of public offices.
8. Transfer and discharge of certificates and coupons.
9. Indorser of Government security not liable for amount thereof.
10. Impression of signature on Government securities.
11. Issue of renewed securities.
12. Issue of duplicate securities.
13. Period after which the Government is released from liability in respect of original security.
14. Power of Governor General in Council to make rules.
15. Publication of drafts and rules.

An Act to consolidate and amend the law relating to Government Securities.

WHEREAS it is expedient to consolidate and amend the law relating to Government securities; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Indian Securities Act, 1886; and

(*2*) It shall come into force on the first day of April, 1886.

(*3*) The power conferred on the Governor General in Council by section 7, sub-section (*1*), may be exercised at any time after the passing of this Act; but a notification issued in exercise of that power shall not take effect until the Act comes into force.

Repeal.

2. (*1*) On and from the day on which this Act comes into force, the Indian Securities Act, 1881, and III of 1881. the Indian Securities Act, 1885, shall be repealed. XIX of 1885.

(*2*) But any authority conferred, notification issued, list published or rule or order made under either of those Acts shall, so far as may be, be deemed to have been conferred, issued, published or made under this Act.

Definitions.

3. In this Act—

(*1*) "Government security" includes promissory notes, debentures, stock-certificates and all other securities issued by the Government of India or by any Local Government in respect of any loan contracted either before or after the passing of this Act, but does not include a stock-note or a currency-note : and

(*2*) "prescribed" means prescribed by rules made by the Governor General in Council.

Notice of trust not receivable.

4. No notice of any trust in respect of any Government security shall be receivable by the Government.

Right of survivors of joint payees of Government securities.

5. (*1*) Notwithstanding anything in the Indian Contract Act, 1872, section IX of 1872. 45, when a Government security is payable to two or more persons jointly and either or any of them dies, the security shall be payable to the survivor or survivors of those persons.

(*2*) Nothing herein contained shall affect any claim which the representative of the deceased person may have against the survivor or survivors in respect of the security jointly payable to him or them and the deceased.

(*3*) This section shall apply whether the death of the person to whom the security was jointly payable occurred or occurs before or after this Act comes into force.

XXVI of 1881.

Prohibition of indorsements on allonges to Government securities.

6. Notwithstanding anything in section 15 of the Negotiable Instruments Act, 1881, the holder of a Government security shall not be said to indorse the security, or be called the indorser thereof, if, when he signs the same for the purpose of negotiation, he inscribes his signature for that purpose elsewhere than on the back of the security itself.

Holding of Government securities by holders for the time being of public offices.

7. (1) In the case of any public office to which the Governor General in Council may, from time to time, by notification in the Gazette of India, declare this sub-section to apply, a Government security may be made or indorsed payable to or to the order of the holder for the time being of the office by the name of the office.

(2) When a Government security is made or indorsed as aforesaid, it shall be deemed to be transferred without any or further indorsement from each holder for the time being of the office to the succeeding holder for the time being of the office on and from the date on which the latter takes charge of the office.

(3) When the holder for the time being of the office indorses to a third party a Government security made or indorsed as aforesaid, he shall subscribe the indorsement with his name and the name of the office.

(4) A writing on a Government security now or heretofore standing in the name of the holder of a public office, whereby the security has been or was made or indorsed payable to or to the order of the holder of the office for the time being, shall not be deemed to be or to have been invalid by reason only of the payee or indorsee being the holder for the time being of a public office by the name of the office.

(5) This section applies as well to an office of which there are two or more joint holders as to an office of which there is a single holder.

Transfer and discharge of certificates and coupons.

8. (1) Whenever the Governor General in Council has issued, in respect of any loan, a certificate declaring the bearer thereof to be entitled to the portion of the loan therein expressed, or a coupon for any amount payable as interest on any portion of the loan, the title to the certificate or coupon may be transferred as if the certificate or coupon were a promissory note payable to bearer.

(2) On payment, by or on behalf of the Government, to the bearer of the certificate or coupon, of the amount expressed therein, at or after the date on which it becomes due, the Government shall be discharged as if the certificate or coupon were a promissory note payable to bearer.

Indorser of Government security not liable for amount thereof.

9. A person shall not, by reason only of his having indorsed a Government security, be liable to pay any money due, either as principal or as interest, thereunder.

Impression of signature on Government securities.

10. (1) The signature of the officer of the Government of India authorized to sign Government securities on behalf of the Government may be printed, engraved or lithographed, or impressed by such other mechanical process as the Governor General in Council may direct, on the securities.

(2) A signature so printed, engraved, lithographed or otherwise impressed shall be as valid as if it had been inscribed in the proper handwriting of the officer.

Issue of renewed securities.

11. A person claiming to be entitled to a Government security as payable to him under an indorsement may, on satisfying the prescribed officer of the justice of his claim and paying the prescribed fee and delivering the security duly receipted to the prescribed officer, obtain from the officer a renewed security issued payable to himself.

Issue of duplicate securities.

12. (1) When a Government security is alleged to have been wholly or partly lost or destroyed, and a person claims to be the person to whom but for the loss or destruction it would be payable, he may, on application to the prescribed officer, and on producing proof to his satisfaction of the loss or destruction and of the justice of the claim, obtain from him an order for—

(a) the payment of interest in respect of the security said to be lost or destroyed pending the issue of a duplicate security; and

(b) the issue of a duplicate security payable to the applicant.

(2) An order shall not be passed under sub-section (1) until after the issue of the prescribed notification of the loss or destruction and after the expiration of the prescribed period, nor until the applicant has given the prescribed indemnity against the claims of all persons deriving title under the security lost or destroyed.

(3) A list of the securities in respect of which an order is passed under sub-section (1) shall be published in the Gazette of India at such times as the Governor General in Council may, from time to time, direct.

Period after which the Government is released from liability in respect of original security.

13. When a renewed security has been issued under section 11, or a duplicate security has been issued under section 12, the Government shall be discharged from all liability in respect of the original security of which the renewed or duplicate security has been issued—

(a) in the case of a renewed security, after the lapse of six years from the date of the issue of the renewed security;

(b) in the case of a duplicate security, after the lapse of six years from the date of the publication under section 12, sub-section (3), of the list in which the security is first mentioned, or from the date of the last payment of interest on the original security, whichever date is the later.

Power of Governor General in Council to make rules.

14. The Governor General in Council may, from time to time, make rules to prescribe—

(a) the mode in which payment of interest in respect of Government securities is to be recorded and acknowledged;

(*b*) the circumstances in which Government securities must be renewed before further payment of interest thereon can be claimed;

(*c*) the fees to be paid in respect of applications under sections 11 and 12;

(*d*) the form in which securities delivered for renewal are to be receipted;

(*e*) the officer who is to exercise all or any of the powers and perform all or any of the duties prescribed by sections 11 and 12;

(*f*) the proof which is to be produced by persons applying for duplicate securities;

(*g*) the form and mode of publication of the notification mentioned in section 12, and the period after which interest may be paid or a duplicate security may be issued under that section;

(*h*) the nature and amount of the indemnity to be given by a person applying under section 12 for the payment of interest or the issue of a duplicate security; and,

(*i*) generally, all matters connected with the grant of renewed and duplicate securities.

Publication of drafts and rules.

15. (*1*) The Governor General in Council shall, before making rules under section 14, publish a draft of the proposed rules in such manner as may, in his opinion, be sufficient for the information of the public.

(*2*) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(*3*) The Governor General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(*4*) Every rule made under section 14 shall be published in the Gazette of India, and the publication in that Gazette of a rule purporting to be made under that section shall be conclusive proof that it has been duly made.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the law relating to Government securities was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 12th March, 1886:—

LEGISLATIVE DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to amend the law relating to Government Securities was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

Telegram from Chief Commissioner, Coorg, dated 17th February, 1886 [Paper No. 1].

From Secretary for Berar to Resident, Hyderabad, No. 43G., dated 13th February, 1886 [Paper No. 2].

From Under-Secretary to Chief Commissioner, Central Provinces, No. 549—33, dated 15th February, 1886 [Paper No. 3]

Telegram from Secretary to Government, North-Western Provinces and Oudh, dated 19th February, 1886 [Paper No. 4]

From Officiating Secretary to Government, Bengal, No. 605, dated 19th February, 1886, and enclosures [Paper No. 5]

Telegram from Chief Commissioner, Ajmer-Merwára, No 326C., dated 21st February, 1886 [Paper No 6]

From Acting Chief Secretary to Government, Madras, No. 421, dated 17th February, 1886, and enclosures [Paper No. 7]

Telegram from Secretary to Government, Bombay, dated 22nd February, 1886 [Paper No 8].

From Officiating Secretary to Chief Commissioner, Assam, No. 378, dated 16th February, 1886 [Paper No. 9]

Telegram from Chief Commissioner, British Burma, dated 27th February, 1886 [Paper No. 10]

From Under-Secretary to Government, Bombay, No. 544, dated 1st March, 1886 [Paper No. 11].

2. We have added to the section respecting the holding of Government securities by holders for the time being of public offices two sub-sections, the one removing any doubt which may exist as to the validity of past indorsements in favour of holders for the time being of such offices, and the other declaring the section to apply not only to an office of which there is a single holder but to an office of which there are two or more joint holders.

3. We consider it desirable that the law relating to Government securities should be

consolidated. We have, therefore, proposed to repeal the Indian Securities Acts of 1881 and 1885, and to embody the substance of them and of the Bill in a single enactment.

4. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	6th, 13th and 20th February, 1886.
Fort Saint George Gazette	12th February, 1886.
Bombay Government Gazette	11th February, 1886.
Calcutta Gazette	10th, 17th and 24th February, 1886.
North-Western Provinces and Oudh Government Gazette	13th, 20th and 27th February, 1886.
Punjab Government Gazette	18th and 25th February, and 4th March, 1886.
Central Provinces Gazette	13th, 20th and 27th February, 1886.
British Burma Gazette	6th March, 1886.
Assam Gazette	6th March, 1886.

In the Vernaculars.

Province.	*Language.*	*Date*
Bengal	Bengali ...	16th February, 1886.
North-Western Provinces and Oudh ..	Urdu ...	13th, 20th and 27th February, 1886.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that the Bill, as amended by us and consolidated with the Acts of 1881 and 1885, be passed.

A. COLVIN.
C. P. ILBERT.
G. H. P. EVANS.
ROBERT STEEL.
V. N. MANDLIK.

The 9th March, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 20, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th March, 1886, and was referred to a Select Committee :—

No. 5 OF 1886.

THE GUARDIANS AND WARDS BILL, 1886.

CONTENTS.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title, local extent and commencement.
2. Repeal.
3. Saving of jurisdiction of Courts of Wards and Chartered High Courts.
4. Definitions.

CHAPTER II.

APPOINTMENT OF GUARDIANS.

5. Power of parents to appoint in case of persons subject to Indian Succession Act.
6. Saving of power to appoint in other cases.
7. Power of the Court to make order as to guardianship.
8. Persons entitled to apply for order.
9. Court having jurisdiction to entertain the application.
10. Form of application.
11. Procedure on admission of application.
12. Power to make interlocutory order for production of minor and interim protection of his person and property.
13. Hearing of evidence before making of order.
14. Appointment of several guardians.
15. Matters to be considered by the Court in appointing guardian.
16. Guardian of the person not to be appointed by the Court in certain cases.
17. Guardian of property to be appointed by the Court subject to restrictions in case of certain minors.

CHAPTER III.

DUTIES, RIGHTS AND LIABILITIES OF GUARDIANS.

General.

18. Fiduciary relation of guardian to ward.
19. Minor incompetent to act.

Guardian of the Person.

20. Duties of guardian of the person.
21. Title of guardian to custody of ward.
22. Removal of ward from jurisdiction.

Guardian of Property.

23. Duties of guardian of property.
24. Limitation of powers of guardian of property appointed or declared by the Court.
25. Practice with respect to limitation of powers of guardian of property.
26. General powers of guardian of property.
27. Right of guardian to apply to the Court for opinion in management of property of ward.
28. Obligations on, and privileges of, guardian of property.
29. Suit against guardian where administration-bond was taken.
30. Suit against guardian where administration-bond was not taken.
31. General liability of guardian as trustee.

Termination of Guardianship.

32. Right of survivorship among joint guardians.
33. Removal of guardian.
34. Discharge of guardian.
35. Cessation of authority of guardian.

The Guardians and Wards Bill, 1886.

(*Chapter I.—Preliminary.—Sections 1-4.*)

(*Chapter II.—Appointment of Guardians.—Sections 5-8.*)

CHAPTER IV.

SUPPLEMENTAL PROVISIONS.

SECTIONS.

36. Orders for regulating conduct or proceedings of guardians, and enforcement of those orders.
37. Penalty for removal of ward from jurisdiction.
38. Penalty for failure to account.
39. Saving of prosecutions under other laws.
40. Reports by Collectors and Subordinate Courts.
41. Orders appealable.
42. Finality of other orders.
43. Power of High Court to refuse applications capable of being dealt with by another Court.
44. Costs.
45. Power of High Court to make rules.
46. Applicability of Act to guardians already appointed by Court.

THE SCHEDULE.—ENACTMENTS REPEALED.

A Bill to Consolidate and amend the law relating to Guardian and Ward.

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title, local extent and commencement.

1. (*1*) This Act may be called the Guardians and Wards Act, 1886.

(*2*) It extends to the whole of British India except the Scheduled Districts; and

(*3*) It shall come into force on the first day of January, 1887.

(*4*) Any power conferred by this Act to make rules or issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Repeal.

2. (*1*) On and from the day on which this Act comes into force, the enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column thereof.

(*2*) But all proceedings had, certificates granted, allowances assigned, obligations imposed and applications, appointments, orders and rules made under any of those enactments shall, so far as may be, be deemed to have been respectively had, granted, assigned, imposed and made under this Act.

(*3*) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

[Act XL, 1858, s. 2, and Act IX, 1861, s. 7.]

Saving of jurisdiction of Courts of Wards and Chartered High Courts.

3. This Act shall be read subject to every enactment heretofore or hereafter passed relating to any Court of Wards by the Governor General in Council or by a Governor or Lieutenant-Governor in Council; and nothing in this Act shall be deemed to affect, or in any way derogate from, the jurisdiction or authority of any Court of Wards, or to take away any power possessed by any High Court established under the twenty-fourth and twenty-fifth of Victoria, chapter one hundred and four (*an Act for establishing High Courts of Judicature in India*).

Definitions.

4. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "minor" means a person who has not reached the age of majority according to the law to which he is subject: [cf. Act IX 1872, s. 11

(*2*) "guardian" means a person having the care of the person of a minor or of his property, or of both his person and property:

(*3*) "ward" means a minor for whose person or property, or both, there is a guardian:

(*4*) "the Court" means the Court having jurisdiction to entertain an application under this Act for the appointment, or declaration of the title, of a guardian; and, where a guardian has been appointed or declared in pursuance of any such application, it means the Court which appointed or declared the guardian, or the High Court to which that Court is subordinate, or, in any matter relating to the person of the ward, the High Court having jurisdiction in the place where the ward for the time being resides:

(*5*) "Collector" means the chief officer in charge of the revenue-administration of a district, and includes any officer whom the Local Government, by notification in the official Gazette, may, from time to time, by name or by virtue of his office, appoint to be a Collector in any local area, or with respect to any class of persons, for all or any of the purposes of this Act:

(*6*) "prescribed" means prescribed by rules made by the High Court under this Act.

CHAPTER II.

APPOINTMENT OF GUARDIANS.

Power of parents to appoint in case of persons subject to Indian Succession Act.

5. Where a minor is a person to whom the Indian Succession Act, 1865, applies, a guardian of his person or property, or both, may be appointed by will or other instrument to take effect on the death of the person appointing— [Act XI 1874, s. 3. Act X, 18 s. 47.] X of 186

(*a*) if the minor is legitimate, by the father, or by either parent if the other is dead or incapable of acting;

(*b*) if the minor is illegitimate, by the mother.

Saving of power to appoint in other cases.

6. Where a minor is a person to whom the Indian Succession Act, 1865, does not apply, nothing in this Act shall take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which he is subject. [New.] X of 186

Power of the Court to make order as to guardianship.

7. Where it appears to the Court that provision ought to be made— [Act XL, 18 ss. 7 and 9 Act IX, 186 s. 3: Act X 1864, ss. 6 a 8: Act XII 1874, ss. 4 and 7.]

(*a*) for appointing a guardian of the person or property, or both, of a minor, or

(*b*) for declaring the title of a person claiming to be such a guardian,

the Court may make an order accordingly.

Persons entitled to apply for order.

8. An order may be made under the last foregoing section on the application of— [Act XL, 18 ss. 3 and 4 Act IX, 18 s. 1: Act 1864, ss. 2 and 3: Act XIII, 1874, s. 5.]

(*a*) the person desirous of being, or claiming to be, the guardian of the minor, or

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The Guardians and Wards Bill, 1886.

(*Chapter II.—Appointment of Guardians.—Sections 9-14.*)

(*b*) any relative or friend of the minor, or

(*c*) the Collector of the district or other local area within which the minor resides or has property, or

(*d*) the Collector having authority with respect to the class to which the minor belongs.

Act XL, 1858, s. 29. Act IX, 1861, s. 1. Act XX, 1864, s. 34. Act XIII, 1874, s. 2. Act X, 1865, s. 264. Act V, 1881, s. 87.]

Court having jurisdiction to entertain the application.

9. (*1*) The application shall be made either to the High Court having jurisdiction in the place where the minor resides or has property, or to the District Court having jurisdiction in that place.

Tagore Law Lectures, 1877, 156 and 157.]

(*2*) An application with respect to the guardianship of the person of a minor shall ordinarily be made to the Court having jurisdiction in the place where the minor resides.

Act X, 1865, s. 241, and Act V, 1881, s. 57.]

(*3*) If an application with respect to the guardianship of the person or property, or both, of a minor is made to a Court other than that having jurisdiction in the place where the minor resides, the Court may refuse the application if in its opinion the application would be disposed of more justly or conveniently by any other Court having jurisdiction.

Act XIII, 1874, s. 5.]

Form of application.

10. (*1*) The application shall be by petition setting forth the grounds of the application, and stating—

(*a*) the age and residence of the minor;

(*b*) the nature and value of his property (if any);

(*c*) where the person or property of the minor is not in the custody or possession of the petitioner, the person (if any) having the custody or possession of the person or property of the minor;

(*d*) what relations the minor has, and where they reside;

(*e*) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property, or both, of the minor, and, if so, when, to what Court and with what result;

(*f*) where the application is to appoint a guardian, the qualifications of the proposed guardian and his willingness to act;

(*g*) where the application is to declare the title of a guardian, the grounds on which that title rests; and

(*h*) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state.

(*2*) The petition shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints, and may be received as evidence of the facts stated therein.

Procedure on admission of application.

11. (*1*) If the Court is satisfied that there is ground for proceeding on the application, it shall fix a day for the hearing thereof, and cause notice of the application and of the date fixed for the hearing— [Act XL, 1858, s. 6, and Act XX, 1864, s. 5.]

(*a*) to be served, in the manner directed in the Code of Civil Procedure, on the person (if any) named in the petition as having the custody or being in possession of the person or property of the minor, and on any other person to whom, in the opinion of the Court, special notice of the application should be given; and [Act XIII, 1874, s. 5.] XIV of 1882.

(*b*) to be posted on some conspicuous part of the court-house, and otherwise published in such manner as the Court, subject to any rules made by the High Court under this Act, thinks fit.

(*2*) When any part of the property described in the petition is of such nature that a Court of Wards could assume the superintendence thereof, the Court shall also cause a notice as aforesaid to be served on the Collector in whose district the minor resides, and on every Collector in whose district any portion of that part of the property is situate, and the Collector may cause the notice to be published in any manner he deems fit. [Circular Order No. 30 of 1880—High Court, North-Western Provinces.]

Power to make interlocutory order for production of minor and interim protection of his person and property.

12. The Court may direct that the person (if any) having the custody of the minor shall produce him at such place and time as it appoints, and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper. [Act IX, 1861, s. 2, and Act XIII, 1874, s. 6.]

Hearing of evidence before making of order.

13. On the day fixed for the hearing of the application, or as soon afterwards as may be, the Court shall hear such evidence as may be adduced in support of or in opposition to the application. [Act IX, 1861, s. 3 and Act XIII, 1874, s. 7.]

Appointment of several guardians.

14. (*1*) If the law to which the minor is subject admits of his having two or more joint guardians of his person or property, or both, the Court may, if it thinks fit, appoint or declare them. [Act XIII, 1874, s. 21.]

(*2*) Separate guardians may be appointed or declared of the person and of the property of a minor.

(*3*) If a minor has several properties, the Court may, if it thinks fit, appoint or declare a separate guardian for any one or more of the properties. [Act XIII, 1874, s. 4.]

(*4*) If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction, the Court having jurisdiction in the place where the property is situate shall accept the guardian as duly appointed or declared and give effect to the order appointing or declaring him. [Act XIII, 1874, s. 4.]

The Guardians and Wards Bill, 1886.

(*Chapter II.—Appointment of Guardians.—Sections 15-17.*)

(*Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 18-22.*)

[Act XIII, 1874, s. 10.]

Matters to be considered by the Court in appointing guardian.

15. (*1*) In appointing or declaring the guardian of a minor the Court shall be guided by the law to which the minor is subject and by what appears to be, consistently with that law, for the best interest of the minor with respect to his mental, moral and temporal welfare.

(*2*) In considering what will be for the best interest of the minor, the Court shall have regard to his age, his relationship to the proposed guardian, the wishes of a deceased parent (if any), and any existing or previous connection of the proposed guardian with the person or property of the minor.

(*3*) If the minor is old enough to form an intelligent preference, the Court may consider that preference.

X of 1885.

(*4*) In the case of persons to whom the Indian Succession Act, 1865, applies, as between parents adversely claiming the guardianship, neither parent is entitled to it as of right; but, other things being equal in such case, if the minor is of tender years, he should be given to the mother, and if he is of an age to require education and preparation for labour and business, then to the father.

[New.]

(*5*) Where the minor is a member of an undivided Hindu family, special weight is to be attached to any claim which the managing member of the family may make to be appointed or declared guardian, and to any objection which he may take to an appointment or declaration asked for in an application.

(*6*) The Court shall not appoint a person to be guardian against his will.

[Act XL, 1858, s. 27; Act XX, 1864, s. 31; Act XIII, 1874, s. 25; and Act XVII, 1885, s. 8.]

Guardian of the person not to be appointed by the Court in certain cases.

16. Nothing in this Chapter shall authorise the Court to appoint or declare a guardian of the person of a minor—

(*a*) who is a married female cohabiting with her husband, or

(*b*) whose father is living and is not a minor or, in the opinion of the Court, unfit to perform, or incapable of performing, the duties of a guardian of the person of the minor, or

(*c*) whose property is under the superintendence of a Court of Wards competent to appoint a guardian of his person.

[New]

Guardian of property to be appointed by the Court subject to restrictions in case of certain minors.

17. Where under this Chapter the Court appoints or declares a guardian of the property of a minor who is a member of an undivided Hindu family, it shall, except where it is proved to the satisfaction of the Court that the interests of the minor have been actually imperilled, appoint or declare the guardian subject to such restrictions as will prevent him from interfering with the powers of the managing member of the family.

CHAPTER III.

DUTIES, RIGHTS AND LIABILITIES OF GUARDIANS.

General.

Fiduciary relation of guardian to ward.

18. (*1*) A guardian must act for the benefit of his ward. [Seton's Decrees, 739, and Act XIII, 1874, s. 18.]

(*2*) He cannot make any profit out of his office.

(*3*) With respect to the property of the ward, he stands in the position of trustee for the ward, and is responsible for any loss occasioned to the property by his wilful default or gross negligence.

(*4*) This fiduciary relation extends to and affects purchases by a guardian of the property of his ward immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian still lasts or is recent.

Minor incompetent to act.

19. A minor is incompetent to act as guardian. [Act XIII, 1874, s. 19.]

Guardian of the Person.

Duties of guardian of the person.

20. A guardian of the person of a ward is charged with the custody of the ward, and must look to his support, health and education, and such other matters as the law to which the ward is subject requires. [Act XIII, 1874, ss. 11 and 12.]

Title of guardian to custody of ward.

21. (*1*) If a ward leaves the custody of his guardian, he may be compelled by order of the Court to return to that custody. [Act XIII, 1874, s. 13.]

(*2*) But the Court may refuse to make an order for his return to the custody of the guardian if it appears—

(*a*) that the ward has been ill-treated by the guardian; or

(*b*) that the conduct of the guardian in any other respect has rendered him unfit to have the custody of the ward; or

(*c*) that the ward is, on reasonable grounds not inconsistent with the law to which he is subject, unwilling to return, and, having attained to years of discretion, is capable of exercising a wise choice as to the custody in which he will remain.

(*3*) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship. [Eversley Domestic Relations, 691-92.]

Removal of ward from jurisdiction.

22. (*1*) A guardian of the person appointed or declared by the Court shall not, without the leave of the Court by which he was appointed or declared, remove the ward from the limits of its jurisdiction, except for such temporary purposes as may be prescribed or for the purpose of placing him beyond those limits at an educational institution appointed by the Local Government administering the territories [Act XIII, 1874, s. 14.]

The Guardians and Wards Bill, 1886.

(*Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 23-27.*)

within which the Court is established as an institution to which a guardian may send a ward without the leave of the Court.

(*2*) The leave granted by the Court under sub-section (*1*) may be special or general, and may be defined by the order granting it.

Guardian of Property.

[Act XIII, 1874, s. 15.]

Duties of guardian of property.

23. (*1*) A guardian of the property of a ward must keep that property safely.

(*2*) In the case of immoveable property, he must not suffer any waste, but must maintain the buildings (if any) thereon and their appurtenances out of the rents and profits of the property.

[Act XL, 1858, s. 18: Act XX, 1864, s. 18: and Act XIII, 1874, s. 16.]

Limitation of powers of guardian of property appointed or declared by the Court.

24. Where a guardian of the property of a ward has been appointed or declared by the Court, he shall not, without the previous permission of the Court,—

(*a*) borrow for his ward; or

(*b*) mortgage, charge or transfer by sale, gift, exchange or otherwise any part of the immoveable property of his ward; or

(*c*) lease any part of that property for a term exceeding three years; or

(*d*) transfer any Government securities belonging to the ward, or the shares or other interest of the ward in any company; or

(*e*) dispose of any other part of the principal of the property of the ward:

[Cf. Act V, 1881, s. 90.]

Provided that the Court may, subject to any rules made by the High Court under this Act, exempt a guardian from the necessity of obtaining the permission of the Court under this section, either generally or in special circumstances, and as to either the whole or any specified part of the property of the ward.

[New.]

Practice with respect to limitation of powers of guardian of property.

25. (*1*) Permission to the guardian to do any of the acts mentioned in the last foregoing section shall not be granted by the Court except in case of necessity or for an evident advantage to the ward.

[New.]

(*2*) The order granting the permission shall recite the necessity or advantage, as the case may be, describe the property with respect to which the act permitted is to be done, and specify such conditions, if any, as the Court may see fit to attach to the permission; and it shall be recorded, dated and signed by the Judge of the Court with his own hand, or, when from any cause he is prevented from recording the order with his own hand, shall be taken down in writing from his dictation and be dated and signed by him.

(*3*) The Court may in its discretion attach to the permission the following among other conditions, namely:— [New.]

(*a*) that a sale shall be made to the highest bidder by public auction, before the Court or some person specially appointed by the Court for that purpose, at a time and place to be specified by the Court, after such proclamation of the intended sale as the Court, subject to any rules made by the High Court under this Act, directs;

(*b*) that a lease shall not be made in consideration of a premium, or shall be made for such term of years and subject to such rents and covenants as the Court directs;

(*c*) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian to be invested by the Court on prescribed securities or otherwise disposed of as the Court directs.

(*4*) Before granting permission to a guardian to do an act mentioned in the last foregoing section the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should, in its opinion, receive notice thereof, and shall hear, and record the statement of, any person who appears in opposition to the application. [New.]

General powers of guardian of property.

26. (*1*) Where a guardian of the property of a ward has been appointed or declared by the Court, the Court may from time to time, by order, define, restrict or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject. [Act XL, 1858, s. 2: Act XX, 1864, s. 1: and Act XIII, 1874, s. 20.]

(*2*) Subject to any such order and subject also to sections 17 and 24, a guardian appointed by or under a will or other instrument shall, with respect to the property of his ward, have such powers and be subject to such restrictions as are conferred or imposed on him by that instrument.

(*3*) Subject to the foregoing provisions of this section, a guardian of the property of a ward may do all acts which are reasonable and proper for the realization, protection or benefit of the property of the ward and are allowed by the law to which the ward is subject. [Act II, 1882, s. 36.]

Right of guardian to apply to the Court for opinion in management of property of ward.

27. (*1*) A guardian may apply by petition to the Court for its opinion, advice or direction on any present questions respecting the management or administration of the property of his ward, other than questions not proper, in the opinion of the Court, for summary disposal. [Act II, 1882, s. 34.]

The Guardians and Wards Bill, 1886.

(*Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 28-33.*)

(2) A copy of the petition shall be served upon, and the hearing thereof may be attended by, such of the persons interested in the application as the Court thinks fit.

(3) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility, to have discharged his duty as guardian in the subject-matter of the application.

[Act XIII, 1874, s. 18.]

Obligations on, and privileges of, guardian of property.

28. Where a guardian of the property of a ward has been appointed or declared by the Court, he shall—

[Act X, 1865, s. 256, and Act V, 1881, s. 78.]

(*a*) if so required by the Court, give a bond, as nearly may be in the prescribed form, to the Judge of the Court to enure for the benefit of the Judge for the time being, with or without sureties, as may be prescribed, engaging duly to account for what he may receive in respect of the property of the ward;

[Act XL, 1858, s. 16, and Act XX 1864, s. 16.]

(*b*) deliver to the Court, within six months from the date of his appointment or declaration by the Court, or within such shorter time as the Court directs, a statement of the immoveable property belonging to the ward, of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement, and of the debts due on that date to or from the ward;

[Act XL, 1858, s. 16, and Act XX, 1864, s. 16.]

(*c*) exhibit his accounts in the Court at such times and in such form as the Court directs;

[Act XL, 1858, s. 17, and Act XX, 1864, s. 17.]

(*d*) if the Court so directs, pay into the Court the balance due from him on those accounts, or so much thereof as the Court directs, in the manner in which money is required by any rules for the time being in force to be paid into that Court;

[Act XL, 1858, s. 11: Act XX, 1864, s. 10: and Act XIII, 1874, s. 17.]

(*e*) apply for the maintenance, education and advancement of the ward such portion of the income of the property of the ward as the Court directs, and, if the Court so directs, the whole or any part of the principal of that property; and

[Act XL, 1858, s. 24, and Act XX, 1864, s. 24.]

(*f*) be entitled to such allowance, if any, as the Court thinks fit for his care and pains in the execution of his duties.

[Act X, 1865, s. 257, and Act V, 1881, s. 79. I. L. R. 5 All. 248.]

Suit against guardian where administration-bond was taken.

29. Where a guardian has given a bond duly to account for what he may receive in respect of the property of his ward, the Court may at any time, on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that the money received be paid into the Court, or otherwise, as the Court thinks fit, assign the bond to some properperson, who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, the full amount recoverable in respect of any breach thereof.

Suit against guardian where administration-bond was not taken.

30. Where a guardian has not given a bond as aforesaid, any person, with the leave of the Court, may, as next friend, at any time during the continuance of the minority of the ward, and upon such terms as aforesaid, institute a suit against the guardian, or, in case of his death, against his legal representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, the full amount found in the suit to have been received by the guardian and not to have been duly accounted for. [Act XL, 1858, s. 19, and Act XX, 1864, s. 19.]

General liability of guardian as trustee.

31. Nothing in either of the last two foregoing sections shall be construed to deprive a ward or his legal representative of any remedy against his guardian, or the legal representative of the guardian, which, not being expressly provided in either of those sections, any other beneficiary or his legal representative would have against his trustee or the legal representative of the trustee. [Act XL, 1858, s. 19, and Act XX, 1864, s. 19.]

Termination of Guardianship.

Right of survivorship among joint guardians.

32. On the death of one of two or more joint guardians, the guardianship continues to the survivor or survivors until a further appointment is made by the Court. [Act XIII, 1874, s. 21.]

Removal of guardian.

33. (*1*) The Court may, on the application of any person interested, or of its own motion, remove a guardian for any of the following causes, namely:— [Act XL, 1858, s. 21: Act XX, 1864, s. 21, and Act XIII, 1874, ss. 23 and 24.]

(*a*) for abuse of his trust;

(*b*) for continued failure to perform its duties;

(*c*) for incapacity to perform its duties;

(*d*) for gross immorality;

(*e*) for having an interest adverse to the faithful performance of his duties;

(*f*) for removal from the local limits of the jurisdiction of the Court;

(*g*) by reason of the arrival within those limits of some person whose guardianship the Court may think likely to be more beneficial to the ward than that of his guardian; or

(*h*) in the case of a guardian of the property, for insolvency.

(*2*) When a guardian has been removed for any such cause, the Court may appoint a successor to him under the provisions of Chapter II.

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(Chapter III.—Duties, Rights and Liabilities of Guardians.—Secions 34-35.)

(Chapter IV.—Supplemental Provisions.—Sections 34-41.)

[Act XL, 1858, s. 23: Act XX, 1864, s. 23: and Act XIII, 1874, ss. 23 and 24.]

Discharge of guardian.

34. (*1*) If a guardian desires to resign his office, he may apply to the Court to be discharged.

(*2*) If the Court finds that there is some other proper person whom it may appoint to be guardian under the provisions of Chapter II, it shall discharge the applicant from the guardianship and appoint the other person in his place.

[Act XL, 1858, s. 27: Act XX, 1864, s. 31: and Act XIII, 1874, s. 25.]

Cessation of authority of guardian.

35. (*1*) The power of a guardian of the person ceases—

(*a*) by his removal or discharge;

(*b*) by the Court of Wards assuming superintendence of the person of the ward;

(*c*) by the ward ceasing to be a minor;

(*d*) in the case of a female ward, by her marriage followed by cohabitation with her husband; or

(*e*) in the case of a ward whose father was a minor, or deemed unfit to perform, or incapable of performing, the duties of a guardian of the person of the ward, by the father ceasing to be a minor or, as the case may be, to be deemed unfit or incapable as aforesaid.

(*2*) The power of a guardian of the property ceases—

(*a*) by his removal or discharge;

(*b*) by the Court of Wards assuming superintendence of the property of the ward; or

(*c*) by the ward ceasing to be a minor.

Act XL, 1858, s. 21, and Act XX, 1864, s. 21.]

(*3*) When for any cause a person ceases to be a guardian, the Court may require him to deliver as it directs any property in his possession belonging to the ward.

Act XL, 1858, s. 23, and Act XX, 1864, s. 23.]

(*4*) When he has delivered as the Court directs the property, if any, in his possession belonging to the ward, the Court may declare him to be discharged from his liabilities as guardian, save as regards any fraud which may subsequently be discovered.

CHAPTER IV.

SUPPLEMENTAL PROVISIONS.

ct XL, 58, s. 2: Act X, 1864, s. Act XIII, 74, s. 20: d Act XIV, 82, s. 493.]

Orders for regulating conduct or proceedings of guardians, and enforcement of these orders.

36. (*1*) The Court may, on the application of any person interested or of its own motion, make an order regulating the conduct or proceedings of any guardian who has not been appointed by a Court of Wards, whether the guardian has been appointed or declared by the Court under this Act or not.

(*2*) In case of disobedience to an order made under sub-section (*1*), the order may be enforced in the same manner as an injunction granted IV of 1882. under section 492 or section 493 of the Code of Civil Procedure, as if the guardian were the defendant and the ward the plaintiff.

[Act XIII, 1874, s. 14.]

Penalty for removal of ward from jurisdiction.

37. If, for the purpose or with the effect of preventing the Court from exercising its authority with respect to a ward, the guardian of the ward removes him from the limits of the jurisdiction of the Court in contravention of the prohibition contained in section 22, he shall be liable, by order of the Court, to fine not exceeding one thousand rupees, or to imprisonment for a term which may extend to six months, or to both.

[Act XL, 1858, s. 22, and Act XX, 1864, s. 22.]

Penalty for failure to account.

38. If a guardian fails to deliver to the Court, within six months from the date of his appointment or declaration by the Court, or within such shorter time as the Court directs, the statement mentioned in clause (*b*) of section 28, or to exhibit his accounts in the Court, as required by clause (*c*) of that section, or to pay into the Court the balance due from him on those accounts, as required by clause (*d*) of that section,

or if a person who has ceased to be a guardian fails, on the requisition of the Court, to deliver as the Court directs any property in his possession belonging to the ward,

he shall be liable, by order of the Court, to fine not exceeding one hundred rupees, and, in case of recusancy, to further fine not exceeding fifty rupees for each day after the first during which the default continues and to detention in the civil jail until he consents to deliver the statement, or exhibit the accounts, or pay the balance, or deliver the property, as the case may be.

[Act V, 1886, s. 14.]

Saving of prosecutions under other laws.

39. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act:

Provided that a person shall not be punished twice for the same offence

[Act XL, 1858, ss. 6 and 8, and Act XX, 1864, ss. 5 and 7.]

Reports by Collectors and Subordinate Courts.

40. The Court may call upon the Collector, or upon any Court subordinate to the Court, for a report on any matter arising in any proceeding under this Act and treat the report as evidence.

[Act XL, 1858, s. 28: Act XX, 1864, s. 33: and Act IX, 1861, s. 5.]

Orders appealable.

41. An appeal shall lie to the High Court from an order made by a District Court—

(*a*) under section 7, appointing or declaring or refusing to appoint or declare a guardian; or

(*b*) under section 9, sub-section (*3*), refusing an application; or

(*c*) under section 21, making or refusing to make an order for the return of a ward to the custody of his guardian; or

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(*The Schedule.—Enactments repealed.*)

(*d*) under section 24, refusing to grant permission to the guardian to do an act mentioned in that section; or

(*e*) under section 26, sub-section (*1*), defining, restricting or extending the powers of a guardian; or

(*f*) under section 33, sub-section (*1*), removing a guardian; or

(*g*) under section 34, refusing to discharge a guardian; or

(*h*) under section 36, regulating the conduct or proceedings of a guardian, or enforcing the order; or

(*i*) under section 37 or section 38, imposing a penalty.

[Act IX, 1861, s. 6, and Act XIII, 1874, s. 9.] XIV of 1882.

Finality of other orders.

42. Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final, and shall not be liable to be contested by suit or otherwise.

[Act X, 1865, s. 241, and Act V, 1881, s. 57.]

Power of High Court to refuse applications capable of being dealt with by another Court.

43. The High Court may refuse an application made to it under this Act if in its opinion the application would be disposed of more justly or conveniently by any other Court having jurisdiction.

[Act XL, 1858, s. 13, and Act XX, 1864, s. 13.]

Costs.

44. The costs of any proceeding under this Act shall, subject to any rules made by the High Court under this Act, be in the discretion of the Court in which the proceeding is held.

[New cf. Act XIII, 1874, s. 8]

Power of High Court to make rules.

45. In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules—

(*a*) as to the procedure to be followed with respect to applications of guardians for permission to do acts mentioned in section 24;

(*b*) as to the security to be required from guardians;

(*c*) as to the preservation of statements and accounts delivered and exhibited by guardians;

(*d*) as to the inspection of those statements and accounts by persons interested;

(*e*) as to the custody of money, and securities for money, belonging to wards;

(*f*) as to the securities on which money belonging to wards may be invested;

(*g*) as to allowances to be granted to guardians for their care and pains in the execution of their duties; and

(*h*) generally, for carrying out the purposes of this Act.

Applicability of Act to guardians already appointed by Court.

46. A guardian appointed by, or holding a certificate of administration from, a Civil Court under any enactment repealed by this Act shall, save as may be prescribed, be subject to the provisions of this Act, and of the rules made under it, as if he had been appointed under Chapter II. [New.]

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year.	Title or subject.	Extent of repeal.
	Acts of the Governor General in Council.	
XIV of 1858	Minors (Madras) . .	The whole.
XL of 1858	Minors (Bengal) . .	So much as has not been repealed.
XX of 1864	Minors (Bombay) . .	The whole.
IX of 1861	Minors . . .	The whole.
VII of 1870	Court-fees . . .	Section 19 H, and article 10 of Schedule I.
IV of 1872	Punjab Laws . .	So far as it relates to Act XL of 1858.
XIX of 1873	North-Western Provinces Land-revenue.	Section 258.
XIII of 1874	European British Minors .	The whole.
XV of 1874	Laws Local Extent . .	So far as it relates to any enactment repealed by this Act.
XVII of 1875	Burma Courts . .	Section 96.
XX of 1875	Central Provinces Laws .	So far as it relates to Act XL of 1858.
XVIII of 1876	Oudh Laws . . .	So far as it relates to Act XL of 1858.
	Madras Regulations.	
V of 1804	Court of Wards .	Section 20 and so much of sections 21 and 22 as relates to persons and property of minors not subject to the superintendence of the Court of Wards
X of 1831	Minors' Estates . .	Section 3.

STATEMENT OF OBJECTS AND REASONS.

THIS Bill to consolidate and amend the law relating to Guardian and Ward is based on opinions elicited by a reference to Local Governments and High Courts on the subject of certain defects in the law relating to the guardianship of minors, and its object is to provide a law of Guardian and Ward applicable as far as possible to all classes of Her Majesty's subjects in British India.

2. Among the enactments which the Bill will supersede are Act XL of 1858 and portions of the Madras Code, relating to minors in the Presidencies of Bengal and Madras who are not European British subjects and are not under the superintendence of a Court of Wards; Act XX of 1864, relating to minors in the Presidency of Bombay who are not European British subjects; Act IX of 1861, relating to the custody and guardianship of minors who are not European British subjects; and Act XIII of 1874, relating to the guardianship of European British minors in territories beyond the jurisdiction of the chartered High Courts.

3. The Bill, which follows generally the frame of Act XIII of 1874, is drawn as applicable to all District Courts and High Courts (including the chartered High Courts) and to minors of all creeds and races. But it does not take away any of the powers at present possessed by the chartered High Courts, and it provides that, in the selection of guardians and other matters, regard shall be had to the personal law of the minor. The jurisdiction and authority of Courts of Wards are expressly saved and will not be in any way affected by the proposed law.

4. One effect of the assimilation of the law will be to do away with the rule, which obtains in the Presidencies of Bengal and Bombay, that no person shall be entitled to institute or defend any suit connected with a minor's estate of which he claims the charge until he has obtained a certificate of administration. It is proposed that suits by and against minors shall be regulated by Chapter XXXI of the Code of Civil Procedure, and that, in a Bill which is to be introduced to amend that Code, provision be inserted conferring, among other privileges, on a guardian who has been appointed, or whose title has been declared, under the Guardians and Wards law, a preferential right to be appointed next friend or guardian for the suit.

5. The several sections of the Bill which appear to call for remark will now be noticed in consecutive order.

6. *Section 4, clause (1).*—In connection with section 26, Act XL of 1858, section 30, Act XX of 1864, and section 2, Act XIII of 1874, the question arose whether the age of majority should be dealt with in the Bill. As there was no necessity to deal with it, it was considered expedient to avoid the difficulty of doing so by defining "minor," in the terms of section 11 of the Indian Contract Act, 1872, as a person who has not reached the age of majority according to the law to which he is subject.

7. *Section 4, clause (2).*—"Guardian" has been so defined as to mean any person having the care of the person of a minor or of his property, or of both his person and property. The Bill, therefore, relates to guardians generally except where it is expressed to relate to particular classes of guardians.

8. *Section 5.*—This section follows Act XIII of 1874, which, in recognising in certain circumstances the right of a mother to appoint a guardian, was based on the New York Civil Code. The section goes beyond section 47 of the Indian Succession Act and beyond the English law. But under the English law an appointment by a mother is not now wholly ineffectual, and is likely at no distant date to be declared to be valid except in so far as it may interfere with an appointment by the father.

9. *Sections 9 and 43.*—The High Court and District Court will have concurrent jurisdiction, but the High Court may refuse an application with respect to the guardianship of a minor if in its opinion the application would be disposed of more justly or conveniently by a District Court. Where the application is with respect to the guardianship of the person of a minor, it is ordinarily to be made to the Court having jurisdiction in the place where the minor resides, that being the Court which can most effectively discharge the duties incident to the appointment of a guardian to the person of the minor.

10. *Section 11, sub-section (2).*—The sub-section follows an order made by the High Court of Judicature for the North-Western Provinces with a view to facilitating the discharge by Collectors of their duty of ascertaining and reporting to the Court of Wards from time to time what proprietors may come within the description of disqualified landholders.

11. *Section 14, sub-section (4).*—The rule laid down in this sub-section is, as explained by Sir Arthur Hobhouse with respect to the corresponding section in Act XIII of 1874, based solely on grounds of convenience.

12. *Section 15, sub-section (5), and section 17.*—As regards a minor who is a member of an undivided Hindu family, it seems to be generally admitted that it is desirable, as a rule, to leave him to his natural guardians without interference. But such a minor has certain rights in respect of the family property, and those rights are capable of being protected by a guardian. The guardian could not assume the management of the common property, and possibly he would, owing to the constitution of the co-ownership, be debarred from taking directly even a share in the management, and be confined to a mere power of control from without and a right in the last resort to demand a partition. But even this limited authority might in some cases be of great importance.

As regards the view hitherto taken by the Courts on this subject, it has indeed been held by the High Courts at Fort William and Bombay that Acts XL of 1858 and XX of 1864 could not be applied where the minor had no rights except as a member of an undivided Hindu family (I. L. R. 5 Cal. 219 and 3 Bom. 431, and 12 Bo. H. C. Rep. 247). Some doubt has been thrown on this view by the case before the Privy Council reported in I. L. R. 8 Cal. 656 (I. L. R. 6 Bom. 595 and 8 Bom. 396); but in any case it is a view which seems to be based on the peculiar wording of those Acts, which have been construed as contemplating an actual and (perhaps) corporeal taking charge of and management of some tangible property. In other words, these cases merely decide that under the particular Acts a manager cannot be appointed for a minor member of a pure joint family, not that such a manager is a thing inconceivable or impossible (I. L. R. 7 Cal. 369).

As regards the provisions of certain enactments which allow the Court of Wards to take charge only of the estate of a minor who is a sole owner (Act IV, 1872, section 35, Act XVII, 1876, section 161, and Bengal Act IX, 1879, section 7), they are to be accounted for by the fact that these enactments were designed mainly to guard against the risk of loss of revenue from an estate being left without any competent person in charge of it. That it was not considered impossible to take charge of the interest of a minor shareholder is manifest from Madras Regulations V of 1804, section 20, and X of 1831, section 3, and from the circumstance that section 14 of Act XL of 1858 and other similar enactments provide for the Collector taking charge of the share of a co-owner who is still a minor on the estate escaping from the management of the Court of Wards owing to the other co-owners having come of age. The Courts of Wards in the North-Western Provinces (Act XIX of 1873) and Central Provinces (Act XVII of 1885) are not precluded from assuming superintendence of the interest of a disqualified person who is a co-owner in an estate with other persons who are not disqualified.

It may be gathered from the proceedings of the Legislative Council, 1854-55, pages 672 *et seq.*, that it was the intention of the framers of Act XL of 1858 that the Civil Court should appoint guardians for minors owning shares in estates, and it would seem that it is only owing to the peculiar wording of the Act, coupled perhaps with a natural disinclination on the part of the Courts to interfere between joint-owners, that that intention has been defeated.

13. *Section 18.*—This section lays down certain general propositions based on the fact that guardianship is a trust, and that the relationship between guardian and ward is one *uberrimæ fidei*, not only while it lasts, but even after it has ceased to exist.

14. *Sections 24 and 25.*—These sections are based on section 18 of the Acts of 1858 and 1864 and the corresponding section of the Act of 1874, on certain provisions in the Code of Lower Canada, and on suggestions received for the amendment of the Acts of 1858 and 1864. They provide that a guardian who has been appointed, or whose title has been declared, by the Court, shall not borrow for his ward, or transfer any part of the principal of his property, without the permission of the Court, and that the Court, before granting its permission, shall satisfy itself that the transaction proposed is either necessary or for the evident advantage of the ward, and, when granting the permission, shall itself record an order setting forth the necessity or advantage and the conditions subject to which it permits the loan to be taken or the transfer to be effected (I. L. R. 5 Cal. 363 and 6 Cal. 161).

These sections will be supplemented by rules made by the High Court under section 44.

15. *Section 28, clause (a), and section 29.*—These provisions are suggested by the case reported at I. L. R. 5 All. 248.

16. *Section 32.*—The rule contained in this section follows from guardianship being a trust. Though the right of survivorship is not acknowledged in England in the case of guardians appointed by the Court of Chancery, yet in practice the survivor or survivors will be re-elected by the Court without a reference. In America there is the right of survivorship among guardians appointed by the Court of Chancery.

17. *Section 33.*—A testamentary guardian may be removed under this section.

18. *Section 41.*—The cases reported at 15 W. R. 492 and 22 W. R. 479 have suggested the specification of the orders from which an appeal shall lie.

19. Acts XL of 1858 and XX of 1864 provide, in sections 27 and 31, respectively, that nothing in those Acts shall authorise the appointment of any person other than a female as the guardian of the person of a female. The cases reported at I. L. R. 10 Cal. 15 and 11 Cal. 574, and the remarks at pages 213-14 of Sayyid Amir Ali's *Personal Law of Muhammadans*, seem to render the re-enactment of the provision inexpedient. Section 15 of the Bill specifies the matters by which the Court is to be guided in appointing a guardian, and one of those matters is the law to which the minor is subject.

20. The provision of Act XX of 1864, that the legal heir of a minor, or the person next in succession to his property, may not be appointed guardian of the person of the minor, has not been repeated. It is considered that the appointment of such persons should not be absolutely prohibited. This was the opinion of the Supreme Council when Act XL of 1858 was about to be enacted (Proceedings of Legislative Council, 1858, pages 576-77), and is the opinion of the Hon'ble Mr. M. Melvill.

21. If the Bill becomes law in its present form, article 10 of Schedule I of the Court-fees Act, 1870, which applies only to the Presidencies of Bengal and Bombay, will become obsolete. It has, therefore, been included in the schedule of enactments to be repealed.

22. A table is appended showing how the principal enactments scheduled for repeal have been reproduced in the Bill or otherwise dealt with.

C. P. ILBERT.

The 12th March, 1886.

Statement shewing how the principal Enactments scheduled for repeal in the Guardians and Wards Bill have been reproduced in the Bill or otherwise dealt with.

Enactments scheduled for repeal.	How reproduced or otherwise dealt with.
ACT XIV OF 1858:	
Section 1	Sections 20, 28 (*e*) and 36 of Bill.
2	Sections 20, 28 (*e*) and 36 of Bill.
3	Section 21 of Bill.
4	Sections 41 and 42 of Bill.
ACT XL OF 1858:	
Section 1	Repealed by Act XIV of 1870.
2	Sections 3, 26 and 36 of Bill.
3, paragraph 1	Section 8 of Bill.
paragraph 2 / proviso — who to institute or defend suits on behalf of minors.	Left to be dealt with in the Bill to amend the Code of Civil Procedure. See paragraph 4 of Statement of Objects and Reasons.
4	Section 8 of Bill.
5	Section 9 of Bill.
6, paragraph 1	Section 11 (*1*) of Bill.
paragraph 2	Section 13 of Bill.
proviso	Section 40 of Bill.
7	Sections 7 and 8 of Bill.
8	Section 40 of Bill.
Sections 9, 10 and 11, paragraphs 1 and 2	Sections 7 and 14 (*2*) of Bill.
Section 11, paragraph 3	Section 28 (*f*) of Bill.
paragraph 4	Section 28 (*e*) of Bill.
12: when Collector may be directed to take charge of estate. (*Repealed in Lower Provinces by Bengal Act IX of 1879.*)	Unnecessary. The Court of Wards can act in cases in which management by the Collector is desirable.

Statement shewing how the principal Enactments scheduled for repeal in the Guardians and Wards Bill have been reproduced in the Bill or otherwise dealt with—contd

Enactments scheduled for repeal.	How reproduced or otherwise dealt with
ACT XL OF 1858:—contd.	
Section 13	Section 44 of Bill.
14: when Collector may be directed to retain charge of shares and persons of certain minors (*Repealed in Lower Provinces by Bengal Act IX of 1879, and in Central Provinces by Act XVII of 1885.*)	Unnecessary, as Chapter II is framed. See paragraph 12 of Statement of Objects and Reasons.
15: control of proceedings of Collector. (*Repealed in Lower Provinces by Bengal Act IX of 1879.*)	Unnecessary, as the Bill is framed
16, paragraph 1	Section 28 (*b*) of Bill.
paragraph 2	Section 28 (*c*) of Bill.
paragraph 3	Compare sections 29 and 30 of Bill.
17	Sections 28 (*d*) and 45 (*e*) and (*f*) of Bill.
18, paragraph 1	Section 26 (*3*) of Bill.
paragraph 2	Sections 24 and 25 of Bill.
19	Sections 29, 30 and 31 of Bill.
20: continuance of suit after disqualification ceases.	Will be covered by the Code of Civil Procedure.
21 (*Repealed in part in Lower Provinces by Bengal Act IX of 1879.*)	Sections 33 and 35 (*3*) of Bill.
22	Section 38 of Bill.
23, first sentence	Section 34 of Bill.
second sentence . . .	Section 35 (*3*) and (*4*) of Bill.
24	Sections 28 (*f*) and 45 (*g*) of Bill.
25 (*Repealed in part in Lower Provinces by Bengal Act IV of 1870, section 86.*)	Sections 20, 28 (*e*) and 36 of Bill.
26	Section 4 (*1*) of Bill: and see paragraph 6 of Statement of Objects and Reasons.
27, paragraph 1, first sentence . .	Section 16 of Bill.
second sentence: guardians of females to be themselves females.	Not reproduced. See paragraph 19 of Statement of Objects and Reasons.
paragraph 2	Section 35 (*1*) (*d*) and (*e*) of Bill.
28	Section 41 of Bill.
29, paragraph 1, first sentence .	Sections 4 (*4*) and 9 of Bill.
second sentence .	Section 3 of Bill.
paragraph 2 (*number and gender*)	Not reproduced. See the General Clauses Act, I of 1868.
ACT IX OF 1861:	
Section 1, first sentence	Sections 7, 8, 9 and 10 of Bill.
second sentence . . .	Section 11 (*1*) of Bill.
2	Section 12 of Bill.
3	Sections 7, 13 and 44 of Bill.
4: application of Code of Civil Procedure.	Not reproduced. See section 647 of the Code of Civil Procedure.
5	Section 41 of Bill.
6	Section 42 of Bill.
7	Section 3 of Bill.
8: definition of "Sadr Court" .	Not reproduced See the General Clauses Act, I of 1868.

Statement shewing how the principal Enactments scheduled for repeal in the Guardians and Wards Bill have been reproduced in the Bill or otherwise dealt with—contd.

Enactments scheduled for repeal.	How reproduced or otherwise dealt with.
ACT XX OF 1864:	
Section 1	Sections 26 and 36 of Bill.
2, paragraph 1	Section 8 of Bill.
paragraph 2 } who to institute or defend suits on behalf of minors.	Left to be dealt with in the Bill to amend the Code of Civil Procedure. See paragraph 4 of Statement of Objects and Reasons.
proviso } who to institute or defend suits on behalf of minors.	
3	Section 8 of Bill.
4	Section 9 of Bill.
5, paragraph 1	Section 11 (*1*) of Bill.
paragraph 2	Section 13 of Bill.
proviso	Section 40 of Bill.
6	Sections 7 and 8 of Bill.
7	Section 40 of Bill.
Sections 8, 9 and 10, paragraphs 1 and 2, and proviso.	Sections 7 and 14 (*2*) of Bill. See paragraph 20 of the Statement of Objects and Reasons.
Section 10, paragraph 3	Section 28 (*f*) of Bill.
10, paragraph 4	Section 28 (*e*) of Bill.
11: when Collector may be directed to take charge of estate	Unnecessary, as section 7 is framed.
12	Section 28 (*a*) of Bill.
13	Section 44 of Bill.
14: procedure when proprietor of estate under Collector's charge comes of age.	Unnecessary, as Chapter II is framed. See paragraph 12 of Statement of Objects and Reasons.
15: control of proceedings of Collector.	Unnecessary, as the Bill is framed.
16, paragraph 1	Section 28 (*b*) of Bill.
paragraph 2	Section 28 (*c*) of Bill.
paragraph 3	Compare sections 29 and 30 of Bill.
17	Sections 28 (*d*) and 45 (*e*) and (*f*) of Bill.
18, paragraph 1	Section 26 (*3*) of Bill.
paragraph 2	Sections 24 and 25 of Bill.
19	Sections 29, 30 and 31 of Bill.
20: continuance of suit after disqualification ceases.	Will be covered by the Code of Civil Procedure.
21	Sections 33 and 35 (*3*) of Bill.
22	Section 38 of Bill.
23, first sentence	Section 34 of Bill.
second sentence	Section 35 (*3*) and (*4*) of Bill.
24	Sections 28 (*f*) and 45 (*g*) of Bill.
25	Sections 20, 28 (*c*) and 36 of Bill.
26 } Sections 20, 22 (*1*) and 36 of Bill.	
27 } Sections 20, 22 (*1*) and 36 of Bill.	
28	Section 28 (*e*) of Bill.
29: marriage of minors	Compare sections 20, 24 and 28 (*e*) of Bill.
30	Section 4 (*1*) of Bill: and see paragraph 6 of Statement of Objects and Reasons.
31, paragraph 1: as to guardians of married females.	Section 16 of Bill.
paragraph 1: as to guardians of females being themselves females.	Not reproduced. See paragraph 19 of Statement of Objects and Reasons.
paragraph 2: guardianship to cease when husband attains majority.	Section 35 (*1*) (*d*).

Statement shewing how the principal Enactments scheduled for repeal in the Guardians and Wards Bill have been reproduced in the Bill or otherwise dealt with—concld.

Enactments scheduled for repeal.	How reproduced or otherwise dealt with.
ACT XX OF 1864:—*contd.*	
Section 32: saving of Act XXXV of 1858 (*Lunatics*).	Not reproduced.
33	Section 41 of Bill.
34, paragraph 1	Sections 4 (*4*) and 9 of Bill.
paragraph 2	Section 3 of Bill.
paragraph 3 (*number and gender*)	Not reproduced. See the General Clauses Act, I of 1868.
ACT XIII OF 1874:	
Section 1 (Formal)	.....
2 "Minor"	Section 4 (*1*) of Bill.
"Guardian"	Section 4 (*2*) of Bill.
"Court"	Sections 4 (*4*) and 9 of Bill.
3	Section 5 of Bill.
4, paragraph 1	Section 7 of Bill.
paragraph 2	Section 14 (*3*) of Bill.
paragraph 3	Section 14 (*4*) of Bill.
5, paragraph 1	Sections 8 and 10 (*1*) of Bill.
paragraph 2	Section 10 (*2*) of Bill.
paragraph 3	Section 11 (*1*) of Bill.
6	Section 12 of Bill.
7	Sections 7, 13 and 44 of Bill.
8, paragraph 1, first and second sentences: application of Code of Civil Procedure.	Not reproduced. See section 647 of the Code of Civil Procedure.
third sentence .	Section 41 of Bill.
paragraph 2 (Forms) . .	Not reproduced.
paragraph 3	Section 45 of Bill.
9	Section 42 of Bill.
10, clause (*a*)	Section 15 (*1*) and (*3*) of Bill.
clause (*b*)	Section 15 (*4*) of Bill.
clause (*c*)	Section 15 (*2*) of Bill.
11	Section 20 of Bill.
12	
13	Section 21 of Bill.
14, paragraph 1	Section 22 (*1*) of Bill.
paragraph 2	Section 37 of Bill.
15	Section 23 of Bill.
16	Sections 24 and 25 of Bill.
17	Section 28 (*e*) of Bill.
18, clauses (*a*) to (*d*) . . .	Section 28 (*a*), (*c*), (*d*) and (*f*) of Bill.
18, clause (*e*)	Section 18 (*3*) of Bill.
19	Section 19 of Bill.
20	Sections 26 (*1*) and 36 (*1*) of Bill.
21	Section 32 of Bill.
22	Section 33 of Bill.
23	Section 34 of Bill.
24	Sections 33 (*2*) and 34 (*2*) of Bill.
25, paragraph 1	Section 35 (*1*) of Bill.
paragraph 2	Section 35 (*2*) of Bill.
Schedule (Forms)	Not reproduced.

S. HARVEY JAMES,
Offg. Secy. to the Govt. of India.

SUPPLEMENT TO

The Gazette of India.

No. 12.] CALCUTTA, SATURDAY, MARCH 20, 1886.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 12th March, 1886.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B., G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble C. P. Ilbert, C.S.I., C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
Major-General the Hon'ble T. E. Hughes, R.A., C.I.E.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St.A. Goodrich.
The Hon'ble J. W. Quinton.
The Hon'ble R. Steel.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.

INDIAN SECURITIES BILL.

The Hon'ble SIR A. COLVIN presented the Report of the Select Committee on the Bill to amend the law relating to Government Securities.

CRIMINAL PROCEDURE CODE, &c., AMENDMENT BILL.

The Hon'ble MR. ILBERT moved that the Report of the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, the Bombay

District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871, be taken into consideration. He said :—"This Bill was introduced as a Bill to amend the Criminal Procedure Code with respect to certain minor points, and, in the form in which it has left the Select Committee, it still answers to that description. The alterations made in the original clauses of the Bill are few and unimportant. The Committee received numerous suggestions for amending other parts of the Code besides those touched by the Bill, and some of these suggestions appear to be well worthy of the attention of the legislature. But, except in a very few cases, the Committee did not think it would be desirable to recommend their adoption without giving further notice to the public, and it was not, in the opinion of the Committee, worth while to delay the passing of this Bill for the purpose of further publication. Accordingly the new sections only make amendments which appeared to the Committee to be clearly desirable, and not to raise any questions of principle."

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

INDIAN TRAMWAYS BILL.

The Hon'ble MR. ILBERT also moved that the Report of the Select Committee on the Bill to facilitate the construction and to regulate the working of Tramways be taken into consideration. He said :—"The Report shows that this measure has not undergone any material change in its passage through the Select Committee, and there is only one point to which I need refer in bringing the revised Bill before the Council. The Bill has been criticized for not containing any precise definition of the term 'tramway'. Now we all have a general notion of what is meant by a tramway as distinguished from a railway, but if you were to try the experiment of framing a definition which should include all undertakings to which the present Bill ought to apply, and should exclude all undertakings to which the Indian Railway Act ought to apply, you would find the task one of great difficulty. The great bulk of undertakings lie clearly on one side or the other of the dividing line, but there are certain undertakings about which my friends in the Public Works Department would tell you that it was by no means easy to say whether they should be classed as tramways or as railways. All that can be said is that, when a so-called tramway is constructed exclusively within the limits of a town or populous place, it is pretty certain to belong to the kind of undertakings to which this Bill is intended to apply, but that if it passes beyond those limits it is apt to fall into the category of light railways. Accordingly the Bill provides that, when any part of a proposed tramway is to traverse land which is not included within the limits of a municipality or cantonment, it is not to be constructed without the consent of the Government of India, in order that the Public Works Department may have an opportunity of determining, with reference to the circumstances of each particular case, to which of the two categories the proposed works ought to be treated as belonging."

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

PETROLEUM BILL.

The Hon'ble SIR STEUART BAYLEY moved that the Report of the Select Committee on the Bill to amend the Petroleum Act, 1881, be taken into consideration. He said :—"The alterations which the Select Committee have introduced in this Bill since it was previously before the Council are for the most part of a technical nature, and I need not trouble the Council with them in detail. They were considered by the Home Department in communication with Dr. Warden and Professor Pedler, who are the Calcutta experts in this matter, and in the light of a letter from Sir Frederick Abel, which has been made a paper to the Bill. The Home Department accepted the advice of these experts, and the Select Committee have made alterations in the Bill on these strictly

technical points in accordance with that advice. I would refer those interested to the Report of the Select Committee for the reasons of them in detail.

"There were one or two other points upon which we have made alterations which may be considered rather as administrative than belonging to the technical portion of the matter. The first of these is in regard to import and transport. The Select Committee have provided means of dealing with the difficulties likely to arise out of the definitions given in the Bill of 'import' and 'transport'. For instance, oil might be produced in portions of British India, say, in Assam or hereafter in Quetta, and transported into other parts of British India, which may yet need testing and regulating; on the other hand, oil once imported into a part of British India and properly tested, if it should go by sea to another part of British India, will not need a second testing; and the Select Committee thought the best way of dealing with this question was to give the Local Governments power to make rules by which they could treat oil already tested and imported from one part of British India to another as if it were transported, and transported oil as imported in order to meet these special cases, and at the same time to give power to the Local Governments, such as Assam and Burma, where petroleum is produced, to have it properly examined and tested there before being transported into other parts of British India.

"Then the Select Committee made a slight alteration in regard to the sampling of cargoes; they have left that to be done by rules to be passed by the Local Governments, enabling them if necessary to break up the cargo into separate lots for the purpose of testing it where it is supposed that the cargo is not homogeneous. The Con mittee have also given powers to the Local Governments in special cases to provide for a second or additional testing. The Select Committee have also carried out a suggestion of the Bombay Government with reference to repealing those portions of the Municipal Acts which deal with petroleum so as to avoid the clashing of authority, and they have also introduced a suggestion of that Government to give power to Port Trusts to regulate their own fees for the storage of petroleum.

"The only other point which I consider it necessary to mention is that the Select Committee, instead of making a separate Bill, have consolidated into one Act the Petroleum Law with the alterations which are contained in this Bill."

The Motion was put and agreed to.

The Hon'ble SIR STEUART BAYLEY also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

GUARDIANS AND WARDS BILL.

The Hon'ble MR. ILBERT moved for leave to introduce a Bill to consolidate and amend the law relating to Guardian and Ward. He said:—"The law of British India on the subject of guardians and wards, so far as it has been reduced to shape by the legislature, is to be found in a single Act applying, approximately, to European British subjects, and in several Acts and fragments of Acts and Regulations applying to persons who are not European British subjects.

"In the territories subject to the jurisdiction of the chartered High Courts the charters of those Courts provide for appointing guardians of European British minors, and, to a certain extent, of other minors also. But some years ago it was found that there was a gap in the law with respect to appointing guardians for European British minors in those parts of the country to which the jurisdiction of the chartered High Courts does not extend, and it was in order to fill that gap that my predecessor Sir A. Hobhouse introduced and passed the European British Minors Act of 1874 (XIII of 1874). This Act applies, speaking roughly, to European British subjects (I say 'speaking roughly,' because the definition of the class to which the Act applies does not correspond quite precisely to the definition of European British subjects in the Criminal

Procedure Code), and extends to those parts of British India which are not within the jurisdiction of the chartered High Courts. It declares the power to appoint a guardian by will or other instrument; it prescribes the procedure to be observed on an application to the Court for the appointment of a guardian; and it lays down a few simple general rules, taken from the English law, with respect to the considerations to be observed in the appointment of guardians by the Court, and to their powers and duties when appointed by the Court or otherwise.

"Thus with respect to European British subjects we may say that the law as to the appointment, powers and duties of guardians is to be found either in the charters of the High Courts and in the principles of English law and rules of procedure observed by those Courts, or in the European British Minors Act of 1874, which to some extent codified those principles and rules.

"The legislation with respect to the guardianship of minors not belonging to this class, that is to say, with respect to Hindus and Muhammadans generally, is, as I have said, to be found in several Acts and fragments of Acts and Regulations. There is an Act of 1858 (XL of 1858) which was passed for the Bengal Presidency and which has been declared to be in force in the Punjab, Oudh, British Burma and elsewhere. There is an Act of 1864 (XX of 1864) which applies to the Bombay Presidency, and which follows with some variations the Bengal Act of 1858. For Madras there does not appear to be any single Act corresponding to the Bengal Act of 1858 and the Bombay Act of 1864, but several scattered provisions relating to guardians are to be found in the Regulations and Acts applying to the Madras Presidency. Then there is a general Act of 1861 (IX of 1861) extending to the whole of British India. And lastly there are the numerous local Acts constituting Courts of Wards for the different provinces and defining their powers and duties.

"The legislative proposals which I am now about to make originated in some correspondence which took place between the Government of India and the Government of Bombay in the year 1881. The Bombay Government directed attention to certain defects in the Act of 1864, and suggested an amendment of the Act in order to remove difficulties which had been experienced in the administration of minors' estates under its provisions. (I may explain that the Act of 1864, though applying only to the Bombay Presidency, is an Act of this Council and therefore can only be amended by this Council.) The Legislative Department was compelled to admit the justice of the Bombay criticisms, but found, on looking into the matter, that several of them were applicable to the Bengal Act also, and that there was room for material improvement both in the form and in the substance of the different Acts relating to guardians in force in different parts of the country. The conclusion to which I myself was disposed to come when I first took up the subject was that the best way of dealing with it would be—

(1) to extend the European British Minors Act to the whole of British India, including the Presidency-towns, and to make it applicable to all the classes to which the Indian Succession Act applies; and

(2) to repeal the Bengal and Bombay Minors Acts and the corresponding Madras enactments and to supersede them by an Act which should extend to the whole of British India.

"Thus there would be two general Acts, one applying to persons who, speaking broadly, are under English law, and the other to persons, like Hindus, Muhammadans and Buddhists, whose family relations are governed by personal laws differing materially from the English law.

"Before, however, bringing any such proposals before the Council I thought it advisable to consult Local Governments about them; and accordingly the Government of India issued a Resolution on the 17th October, 1882, asking for the opinions of Local Governments and Administrations on certain points which were discussed in the Resolution. Some time elapsed before we obtained the replies to these inquiries, and the reply of the Calcutta High Court did not reach us until last year. I mention this, not by any means for

the purpose of complaining of the High Court, because I know how difficult it is for the Judges to find time for considering intricate legislative proposals, but merely for the purpose of explaining the interval which has elapsed since the issue of the Government Resolution of 1882.

"The opinions which have been received in response to this Resolution have been of the greatest possible value, and they have been most carefully studied in the preparation of the measure which I am asking leave to introduce. In some respects they have induced me to modify the conclusions to which I had previously been disposed to come. For instance, whilst desiring to make the general law uniform in the different provinces, I originally thought it would be best to have two Bills, one providing the law for persons under the Indian Succession Act and the other for all other classes of persons. The proposal to make the law uniform in the different provinces has been generally approved; but several high authorities, among whom I may mention Sir C. Turner, the late Chief Justice of Madras, Sir C. Sargent, the Chief Justice of Bombay, Mr. Justice West, our Advocate General, Mr. Paul, and the Advocate General of Madras Mr. O'Sullivan, thought that our original proposals did not go far enough in the direction of uniformity, and that it would be possible and preferable to have one law for all classes of the population. On further consideration I think that they are right. Of course nothing can be further from my intention than to interfere with Hindu family customs or usages or to force Hindu or Muhammadan family law into unnatural conformity with English law. But on looking into the European British Minors Act, which was framed with special reference to the requirements of what may be called English minors, it appeared to me that almost all its simple and general provisions were applicable, or might with a little modification be made applicable, to Hindu and Muhammadan as well as to English guardians; and I was very glad to be told by my friend Mr. Mandlik, who has been looking at the draft Bill from the Hindu point of view, that he agrees with me about this.

"Accordingly what I have done has been to take as my model the European British Minors Act, which is the latest and fullest of the Indian Acts relating to guardians, and to frame on its lines an Act applicable as a whole to all classes of the community, but containing a few provisions limited in their application to particular classes. If the Bill is sent to a Select Committee it will doubtless, whilst before the Committee, undergo careful scrutiny on behalf of the several classes to whom it is to apply; and should it turn out that any of its provisions are unsuitable to any of those classes, it will be easy to modify them or to further limit their application. In the meantime I need only repeat that it is not intended by this measure to make any alteration in Hindu or Muhammadan family law.

"The Bill will supersede and repeal the Acts of 1858 and 1864, the general Act of 1861, the Madras enactments to which I have referred and the European British Minors Act of 1874. But it will not repeal or supersede the enactments relating to the different Courts of Wards. The provisions of those enactments are intimately connected with the administrative machinery of the different provinces; and it would be either impossible, or at least very difficult, to supersede them by a general Act applying to the whole of India. They will be accordingly left outstanding. The Bill will relate only to such guardians as are appointed or recognized by the ordinary Civil Courts, and there will be an express saving for the jurisdiction and authority of the different Courts of Wards.

"There will also be a saving for the powers of the chartered High Courts under their respective charters. The Act will apply to those High Courts in the exercise of their original jurisdiction, and I should myself have preferred to enact, as in section 150 of the Probate and Administration Act, 1881, that when proceedings are taken in the High Court with respect to the appointment or control of a guardian they should be taken under the new Act and not otherwise. We should thus sweep away a good deal of vague and antiquated law, and substitute for it a set of rules which would, I believe, be quite as easy to work, and certainly more easy to ascertain. However, in deference what appear to be the views of the High Courts on this point, the Bill will provide

that the jurisdiction of the High Courts under their charters is to be maintained alongside of their jurisdiction under the Act.

"It will be necessary to supplement this Bill by making certain amendments in that chapter (XXXI) of the Civil Procedure Code which deals with suits by and against minors, but those amendments will be made by a separate measure which is now in course of preparation.

"I may have an opportunity at a later stage of explaining the more important provisions of the Bill which I am asking leave to introduce: at present I am only concerned to show that a case for legislation has been made out."

The Hon'ble RAO SAHEB VISHVANATH NARAYAN MANDLIK said :—"As the Hon'ble Mr. Ilbert has kindly referred to the part I have taken in going over the draft of this Bill, I wish to say that I think, generally speaking, that its provisions are suitable, and that any difficulties which may present themselves may be further considered in the light of further representations. There is, however, one important point, namely, that of united Hindu families and the guardians of minors who form members of such families. I believe that a recent decision of the Privy Council has introduced some difficulty in the matter of guardians so appointed. I have no doubt that that difficult point will be further considered and suitably provided for when the Bill goes to a Select Committee."

The Motion was put and agreed to.

The Council adjourned to Friday, the 19th March, 1886.

S. HARVEY JAMES,
Offg. Secy. to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 16th March, 1886.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE NORTH-WESTERN PROVINCES FOR 1884-85.

No. 57 I., dated Fort William, the 12th March 1886.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Secretary to the Government of the North-Western Provinces and Oudh, No. 454 I., dated 24th February 1886, and enclosures, being the Revenue Report of Irrigation Works in the North-Western Provinces for 1884-85, and a Resolution by His Honor the Lieutenant-Governor reviewing the report.

OBSERVATIONS.—The very full and complete review of the year's operations contained in the appended Resolution by His Honor the Lieutenant-Governor of the North-Western Provinces leaves but little to be said on the subject.

2. In spite of unusually heavy and late autumn rainfall and timely rain for the spring crops in January 1885, the net profits of the year amounted to Rs. 31,28,769, giving a percentage of 4·45 on Rs. 7,02,83,698, the Capital outlay to the end of the year.

3. From para. 3 of the Local Government's Resolution, it will be seen that, for the first time since the commencement of canal irrigation in the North-Western Provinces in 1830, the total net receipts exceeded the accumulated interest charges, giving a clear surplus of Rs. 4,79,318.

4. Statement III E appended to the Resolution shows that sugarcane, rice, indigo, wheat and barley are the staple crops of the canal irrigated districts, and with the rupee falling in value, the areas of indigo and wheat will probably go on increasing; the former being an excellent preparation for the latter crop, besides being profitable in itself.

5. The very high duty obtained from the water on the Eastern Jumna Canal (310 acres per cubic foot per second) is the more noteworthy, as very nearly 42·5 per cent. of the total area irrigated consisted of sugarcane and rice—crops which usually demand large volumes for their irrigation.

ORDER.—Ordered, that a copy of this Resolution and of the Report and Resolution by the Local Government, be forwarded to the Secretary of State, and to the Finance and Commerce and Revenue and Agricultural Departments of the Government of India for information.

Also, that a copy of this Resolution be forwarded to the Government of the North-Western Provinces and Oudh, Public Works Department, for information and guidance, and to the Local Governments and Administrations noted in the margin, in the Public Works Department, for information, and to the Foreign Department for communication to the Government of Mysore.

The Governments of Madras, Bombay, Bengal, and the Punjab.
The Chief Commissioners, Central Provinces, British Burma, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General, Central India, and Rajputana.

Also, that this Resolution and the Resolution of the Local Government be published in the Supplement to the *Gazette of India*.

W. S. TREVOR, *Colonel, R.E.*,
Secretary to the Govt. of India.

Appendix to P. W. D. Resolution No. 57 I. of 1886.

No. 403 I., dated 16th February 1886.

RESOLUTION,—By the Govt. of the North-Western Provinces and Oudh, in the P. W. Dept., Irrigation Branch.

READ—

Irrigation Revenue Report of the North-Western Provinces for the year ending 31st March 1885, by the Chief Engineer, Irrigation Works, North-Western Provinces and Oudh.

CAPITAL OUTLAY.

RESOLUTION.—The total outlay on the capital account of canals in the North-Western Provinces and Oudh for and to the end of 1884-85 is shown below :—

	Canal.	Outlay on construction under all heads.	
		During 1884-85.	To end of 1884-85.
		Rs.	Rs.
Productive Public Works	Upper Ganges	1,39,405	2,80,78,400
	Lower Ganges	7,46,903	2,75,35,596
	Agra	1,82,559	88,66,042
	Eastern Jumna	87,512	30,64,799
	Total outlay on Productive Public Works	11,56,379	6,75,44,837
Minor Irrigation Works	Dun	—490	6,36,982
	Rohilkhand and Bijnor	16,198	17,40,005
	Bundelkhand irrigation works	...	82,916
	Ditto ditto survey	263	1,73,487
	Sardah Canal survey	2,416	48,265
	Cawnpore branch extension survey	15,945	57,206
	Total outlay on minor irrigation works	34,332	27,38,861
Famine Protective Works (charged to Imperial funds).	Betwa Canal	8,67,789	33,07,280
	Grand Total	20,58,500	7,35,90,978

The total capital expenditure of Rs. 20,58,500 was Rs. 5,66,285 less than in 1883-84. This decrease was mainly due to the near completion of works on the Betwa Canal, which was opened on the 29th September 1885.

ASSESSMENTS.

2. The gross assessments of the year amounted to Rs. 56,56,877, and the working expenses were Rs. 25,28,108. The net revenue was, therefore, Rs. 31,28,769, or 4·45 per cent. on the capital, excluding expenditure on the Betwa Canal. The interest charge on the capital amounted to Rs. 24,96,705, deducting which amount from the net revenue, the assessments exhibit a clear surplus of Rs. 6,32,064.

INTEREST CHARGES.

3. The total interest charges from the commencement of irrigation operations in the North-Western Provinces in 1830 to the end of 1884-85 amount to Rs 5,04,65,791, and the total net receipts realized to Rs. 5,09,45,609. Thus for the first time since the introduction of canal irrigation a clear surplus amounting to Rs. 4,79,318 is shown. This result is very satisfactory, especially as the irrigation on the Agra and Lower Ganges Canals is not yet fully developed. The *deficit* in 1883-84 was Rs. 17,89,391 ; in 1882-83, Rs. 53,78,732 ; in 1881-82 Rs. 70,88,317, and in 1880-81, Rs. 84,08,747.

REALIZATIONS.

4. The actual direct income *realized* from all sources during the year was Rs. 72,94,022, leaving a small balance uncollected of only Rs. 1,448. After paying all expenses, including the interest charge, the *net* revenue was Rs. 22,69,209, or an increase over the previous year of Rs. 5,12,067.

WORKING EXPENSES.

5. The working expenses amounted to Rs. 25,28,108, or Rs. 3,00,527 more than in 1883-84. Of this amount, Rs. 1,96,377 are on account of maintenance charges, which were unusually high on account of the extensive damage done to the Kali Nadi aqueduct and other works by the heavy floods of September and October 1884. The increase of Rs. 1,04,150 under establishment is due chiefly to the smaller capital expenditure of the year.

As might be expected in a year of excessive rainfall, the percentage of working expenses to gross revenue, as shown in the statement below, exhibits a marked increase on all canals :—

Statement showing percentage of cost of working expenses to gross revenue.

Year.	Upper Ganges Canal.		Lower Ganges Canal.		Agra Canal.		Eastern Jumna Canal	
	Revenue.	Per cent.	Revenue	Per. cent.	Revenue.	Per cent.	Revenue	Per cent.
	Rs.		Rs.		Rs.		Rs.	
1880-81 . .	18,43,798	48·05	13,15,389	33·54	4,84,949	45·35	7,09,091	30 60
1881-82 . . .	21,92,884	40·23	15,19,556	35·76	5,38,384	45·25	7,77,297	24·39
1882-83 . . .	24 42,835	36 03	15,36,089	43 73	5,82,424	39 38	8,16,577	25 89
1883-84 . . .	28 40 019	32·48	16,81,426	41 42	8,13,712	31·00	8,21,088	25·61
1884-85 . . .	21,04,551	47 11	14,04,856	62·42	4,51,010	62·35	6,02,811	34·33

Owing to the much smaller area irrigated, the cost of making measurements and preparing demand statements increased from Rs. 1·55 per 100 acres to Rs. 2·22. In 1882-83 this charge was Rs. 1·80.

The cost incurred by the Civil Department in collecting the water-rate was Rs. 1,65,085, or 3·07 per cent. on the gross collections (which were Rs. 4,70,776 in excess of the previous year) against 3·44 per cent. in 1883-84 and 3·45 per cent. in 1882-83.

MILEAGE OF CANALS AND DRAINAGE CUTS.

6. The canals in the North-Western Provinces now consist of 1,394 miles of main lines and 5,972 miles of distributaries, besides 1,552 miles of drainage cuts. The total length, therefore, that has to be maintained is 8,918 miles distributed as follows :—

Canal.	Miles.			
	Main line.	Distributaries.	Drainage cuts.	Total.
Upper Ganges	445	2,570	928	3,943
Lower Ganges	566	1,957	278	2,801
Agra	140	482	36	658
Eastern Jumna	130	647	303	1,080
Rohilkhand	94	235	...	329
Bijnor	19	14	...	33
Dun	...	67	7	74
Total .	1,394	5,972	1,552	8,918

There has been an increase during the year of 166 miles of distributaries and 76 miles of drainage cuts, or a total length of 242 miles. During the last three years 35 miles of main canal (Lower Ganges), 535 miles of distributaries, and 179 miles of drainage cuts, or a total length of 749 miles, have bee opened.

IRRIGATED AREA.

7. The following table gives the areas of "kharif and rabi" crops for 1884-85 and the previous five years :—

Year.	Kharif.	Rabi.	Total acres.	Percentage.	
	April to September.	October to March.		Kharif.	Rabi.
	Acres.	Acres.			
1879-80	557,486	842,747	1,400,405	39·81	60·19
1880-81	700,587	1,032,109	1,732 696	40·43	59 57
1881-82	706,025	1,209 924	1 915,949	36 85	63·15
1882-83	740,390	1,233, 85	1,974,175	37 50	62·50
1883-84	825,747	1,471,927	2,297,674	35 94	64·06
1884-85	773,603	843,701	1,617,304	47·83	52·16

During the "kharif" season the rainfall was much in excess of the normal; and in consequence the area irrigated, as compared with 1883-84, when the largest area on record was irrigated, shows a decrease of 52,129 acres, or 6·3 per cent; it is still, however, considerably in excess of that obtained in any year prior to 1883-84. Owing to the late date on which the rainy season terminated and to timely and general rainfall in January, the demand for canal water during "the rabi" season was unusually light. Temporary repairs to the Kali Nadi aqueduct were completed by December and full supply could have been given; but the prevalence of cloud and damp easterly winds during the three winter months, and the consequent threatening of rust most materially checked the demand for irrigation. The area obtained, therefore, has decreased by 628,240 acres, or 42·75 per cent., and is less than that recorded in any year since 1879-80. The total area irrigated during both seasons amounts to 1,617,304 acres. The proportion of "flow" irrigation, *viz.*, 76·8 per cent., is steadily on the increase. This, in a great measure, is due to the improvements to distributaries which have been carried out in recent years.

DOUBLE-CROPPED AREA.

8. The double-cropped area has decreased by 143,707 acres, and the percentage as, compared with the previous year has fallen from 19 2 to 18·37. The Lower Ganges and Dun Canals show an increase, but on all the other canals there is a marked decrease.

PRINCIPAL CROPS.

9. The subjoined statement compares the acreage of the principal crops irrigated during the last six years :—

Crop.		1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
KHARIF	Sugarcane .	165,661	135,493	165,019	198,322	155,147	158,652
	Rice . .	75,903	138,224	107,963	104,046	111,512	92,687
	Indigo . .	185,001	195,001	319,627	316,145	294,429	392 302
	Cotton . .	57,471	63,574	64,161	52,493	93,545	66,791
RABI . .	Wheat . .	482,703	545,651	727,428	728,385	824,982	512,324
	Barley . .	210,959	262,139	261,688	266,651	286,073	108,267
	Gram . .	18,938	34,511	49,851	48,400	61,123	16,954
	Poppy . .	14,574	17,230	17,140	16,233	16,370	10,762

The area under sugarcane was nearly the same as in 1883-84. Rice shows a decrease of 13,756 acres, owing to the nature of the season. Indigo, however, which steadily declined from 1881 to 1883, suddenly increased by 96 873 acres. This increase was partly due to the extension of irrigation caused by the recently opened distributaries and partly to new factories having been started. The crop promised to be an excellent one, but, unfortunately, the heavy rain and floods of the latter part of the monsoon caused serious loss both to cultivators and manufacturers.

As stated above, the rabi season was most unfavourable for canal irrigation. It was the reverse of the previous year, when the monsoon broke up early, and there was practically no cold-weather rain. Compared, therefore, with 1883-84 there is a marked decrease under all crops; but compared with 1879 80, a year of equal area and of similar conditions, there is an increase under wheat, only one-half the acreage under barley, and a decrease under pulses and opium. Wheat forms 60 per cent. of the whole area as against 56 per cent in the previous year and 57 per cent. in 1879-80.

VILLAGES AND OUTLETS.

10. During the year 8,227 villages were watered from 35,141 outlets in the distributaries of the Upper and Lower Ganges, the Agra, and Eastern Jumna Canals, showing a decrease of 857 villages and 1,697 outlets.

VALUE OF CROPS.

11. The total value of the crops raised with canal water was Rs. 4,49,52,406 The crop values as derived from data supplied by the Agricultural Department and the average incidence of the occupiers' rate for the last three years is compared below :—

Year.	Acres irrigated.	Value of crop.	Occupiers' rate.	Value of crop per acre.	Occupiers' rate per acre.	Percentage on value of crop.
		Rs.	Rs.	Rs.	Rs.	
1882-83 . .	1,974,175	6,42,61,520	48,98,113	32·55	2 48	7·62
1883-84 . .	2,297,674	6,41,44,211	54,05,911	27·91	2·35	8·42
1884-85 . .	1,617,304	4,49,52,406	40,03,058	27·80	2·47	8·85

RAINFALL.

12. Over nearly the whole tract in which there is canal irrigation the rainfall was much in excess of the normal; in some parts, in fact, it was nearly double the average of the preceding ten years. The most marked feature of the year was the excessive fall between the 24th September and 2nd October. At many stations during this period the recorded fall varied from 10 to 19 inches, whilst at others it was between 6 and 10 inches. On the 30th September and 1st October numerous falls, varying from 6 to 10 inches in the 24 hours, were registered. All streams and drainage lines were in extraordinarily high flood, and great damage was done to standing crops and also to the banks of the different canal channels and distributaries. The only canal masonry work injured was the Lower Ganges Canal aqueduct over the Káli Nadi at Nadrai, which was partially carried away on the morning of the 2nd October.

RIVER SUPPLIES.

13. Except for about six weeks at the commencement of the year, the supplies in the Ganges and Jumna were more than sufficient to meet all irrigational demands.

DUTY OF WATER ON THE PRINCIPAL CANALS.

14. The areas irrigated by, and the value of each cubic foot of water entering the canal heads are detailed in the accompanying table :—

Canal.	Area irrigated per cubic foot of water.					Value of each cubic foot of water at occupiers' rate.				
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	Acres.	Acres.	Acres.	Acres.	Acres.	Rs.	Rs	Rs.	Rs.	Rs.
Upper Ganges . .	173	213	232	264	213	436	550	602	644	542
Lower Ganges . .	203	168	180	187	167	424	371	407	415	375
Agra . . .	135	148	155	262	165	367	415	451	674	448
Eastern Jumna .	233	228	243	290	310	664	668	717	786	885

A good result was obtained on the Eastern Jumna Canal, where irrigation has long been firmly established; and, considering the nature of the seasons, the returns shown by the other canals may be deemed fairly satisfactory.

MAINTENANCE CHARGES PER ACRE.

15. The maintenance charges per acre irrigated are given below :—

Canal.	Rupees.				
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
Upper Ganges . . .	1·33	1·14	1·03	·91	1·45
Lower Ganges . . .	·75	·86	1·11	1·06	1·64
Agra	1·56	1·60	1·47	1·02	2·20
Eastern Jumna . . .	·92	·74	·83	·76	1·24

As might be expected in a year of heavy flood and great damage, the charges on all canals for repairs and maintenance are much above the average.

Navigation Operations.

16. The result of the year's operations under navigation are shown below :—

Canal.	1884-85.			1883-84.			1882-83.		
	Gross revenue.	Working expenses.	Deficit.	Gross revenue.	Working expenses.	Deficit.	Gross revenue.	Working expenses.	Deficit.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Upper and Lower Ganges Canal	18,698	30,845	12,147	27,068	29,714	2,646	23,835	30,192	6,357
Agra Canal . . .	5,783	6,293	510	6,593	6,870	277	4,186	7,486	3,300
Total .	24,481	37,138	12,657	33,661	36,584	2,923	28,021	37,678	9,657

The long closures of three and four months respectively on the Upper and Lower Ganges Canal resulted in a net loss of Rs. 12,147.

It was hoped the change from intermittent to continuous running in the Cawnpore branch would have taken place in 1885; unfortunately, however, the destruction of the Káli Nadi aqueduct will delay this until such time as the new aqueduct is completed.

The Agra Canal was closed for upwards of two months during the year, and the deficit under navigation operations amounted to Rs. 510. The navigation channel between the Agra and Western Jumna Canals has recently been opened. This will enable boats to reach Delhi without difficulty, and one of the obstacles to the full development of traffic on the Agra Canal has thus been removed.

Minor Receipts.

17. The actual receipts realized from minor sources of income are exhibited in the subjoined table :—

	1881-82.	1882-83.	1883-84.	1884-85.
	Rs.	Rs.	Rs.	Rs.
Plantations	1,10,597	1,55,092	1,47,040	1,49,502
Water-power	57,860	68,394	72,765	60,668
Miscellaneous	37,815	44,314	54,263	50,917

The falling off under water-power is due to the protracted closures on all canals.

Spring-level Observations.

18. Spring-level observations continue to be steadily and carefully recorded. It will be some years before sufficient data are collected on which to base reliable conclusions; one thing, however, appears to be clearly established, and that is the very marked influence a season of heavy rainfall has in raising the saturation level, compared with the effect of canal irrigation even in the most highly-irrigated tracts.

Drainage Works.

19. The drainage works were very severely tried by the excessively heavy rainfall of the year, and on the whole have acted most efficiently. It was, of course, impossible to run off at once a volume of water for which the drains were never intended, and for some days considerable tracts af country were vast lakes; but it is satisfactory to note that the whole of the water was passed off, and nearly the whole of the flooded land was fit for the rabi sowings by the end of October—a result which would have been quite impossible whithout the drains.

On the Upper Ganges Canal, the Choiya Nadi improvement was completed, and its effect was most marked. The cultivators were unanimous in declaring that but for the improvements carried out a rabi crop could not have been sown in the valley in such a year.

On the Lower Ganges Canal, notwithstanding the heavy rainfall, the condition of the valley of the Ganges has again improved, and a very large area which was formerly swamp has been brought under cultivation.

PROFITS OF PRODUCTIVE WORKS.

20. The following statement summarizes and compares the net profits and the percentage on capital on the four productive works :—

Year.	Upper Ganges.		Lower Ganges.		Agra.		Eastern Jumna Canal.	
	Net profit.	Per cent on capital.	Net profit.	Per cent. on capital.	Net profit.	Per cent on capital.	Net profit.	Per cent. on capital.
	Rs.		Rs.		Rs.		Rs.	
1880-81 .	14,00,777	5·14	10,87,124	4·58	2 65,001	3·15	7,13,640	25·56
1881-82 .	17,53,670	6·40	11,83,905	4·75	2,94,719	3·48	8,09,213	28·46
1882-83 .	20,05,684	7·21	10,72,107	4 14	3,53,028	4·15	8,26 665	28·42
1883-84 .	23,60,388	8·45	11,92,654	4·45	5,61,425	6 47	8,32,307	27·96
1884-85 .	15,55,938	5·54	7,35,746	2·67	1,69,814	1·91	6,17,349	20·14

MINOR IRRIGATION WORKS.

21. Of the minor irrigation works, the Rohilkhand Canals show a profit of Rs. 16,213, or about one per cent. on the capital outlay.

On the Bijnor Canals the net profits were Rs. 11,717, or Rs. 1,299 more than in the previous year.

On the Dun Canals the net income was Rs. 15,951, or a return of 5·56 per cent. on the capital.

On the Bundelkhand Lakes there was a loss of Rs. 5,260, owing to the large expenditure that had to be incurred in repairing the extensive breaches in embankments caused by the excessive rainfall.

NET PROFITS AND PERCENTAGE ON TOTAL CAPITAL OUTLAY.

22. The net profits and the percentage on the total capital outlay derived in 1884-85 from all the canals in the North-Western Provinces is compared with the results of the previous ten years in the following statement :—

Year.	Capital at end of each year.	Net profits.	Percentage on capital.
	Rs.	Rs.	
1874-75	3,83,63,164	24,89,547	6·49
1875-76	3,98,56,800	24,26,186	6·08
1876-77	4,20,12,822	25,76,406	6·13
1877-78	4,34,66,488	31,55,858	7·26
1878-79	4,46,21,616	38,28,437	8·57
1879-80	4,60,35,380	28,06,249	6·09
1880-81	6,45,61,716	35,38,941	5·48
1881-82	6,62,06,214	40,82,750	6·17
1882-83	6,76,33,960	43,01,052	6·36
1883-84	6,90,92,987	50,69,145	7 33
1884-85	7,02,83,698	31,2[illegible],769	4·45

It will be seen that, notwithstanding the adverse circumstances under which irrigation operations in the province were carried on during the year under review, the final result was a net profit of upwards of 31¼ lakhs of rupees, or nearly 4½ per cent. on the total capital outlay of about 703 lakhs.

DELAY IN SUBMISSION OF REPORT.

23. The Irrigation Revenue Report, which, as usual, shows all demands, collections, &c., up to the end of the Revenue year, *viz.*, 30th September 1885, was only completed on 21st January 1886, or two months after the proper date. This delay was chiefly occasioned by the very numerous tables and returns having been originally prepared according to the old forms before the receipt of the orders of the Government of India, which necessitated a recasting of almost all the statistics and the tabulating of new forms of returns.

The Irrigation Administration Report, which deals chiefly with works up to the end of the financial year and with approximations of income, &c., up to the end of the Revenue year, was submitted for incorporation in the general Provincial Administration Report on 10th October 1885.

ORDER.—Ordered, that the above Resolution be submitted to the Government of India, and that it be published in the *North-Western Provinces and Oudh Gazette.*

Ordered also, that it be circulated to other Governments and Departments as usual.

By order, &c.,

J. G. FORBES, COL., R. E.,

Joint Secretary.

III

Statement of quantity and value of crops irrigated in

Description		Ganges Canal.		Lower Ganges Canal.		Agra Canal.		Eastern Jumna Canal.	
		Area irrigated.	Value	Area irrigated.	Value.	Area irrigated.	Value.	Area irrigated.	Value.
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Gardens and Orchards		6,735	4,44,510	3,934	2,59,644	802	52,932	2,157	1,42,362
Sugarcane		86,510	57,09,660	10,560	6,96,960	1,010	66,660	41,070	27,10,620
Cereals	Wheat	224,828	64,01,596	174,489	47,52,087	20,696	6,01,961	67,144	18,81,651
	Barley	28,734	5,39,590	65,596	14,34,870	6,154	1,51,684	895	15,024
	Rice	32,850	12,44,121	2,368	72,623	...	...	2[illegible],479	9,47,754
	Maize	16,470	1,77,842	2,195	25,898	62	662	1,608	7,551
	Juar	4,640	53,493	1,156	17,017	4,141	52,500	...	...
	Chena	1,146	9,396	141	1,156	44	360	13	106
	Miscellaneous	49,726	7,85,670	79,052	12,49,020	18,680	2,95,143	197	3,112
Pulse	Gram	3,483	67,784	1,623	28,162	9,674	1,81,937	697	15,528
	Peas	5,319	80,316	1,090	16,458	314	4,741	892	13,469
	Miscellaneous	712	11,817	74	1,227	313	5,195	1,417	23,521
Fodder crops	Grass, lucerne	938	7,848	...	...	...	...	672	5,040
	Miscellaneous	9,701	81,162	...	...	...	...	3,363	25,222
Fibres	Cotton	32,797	9,83,910	838	23,736	26,122	7,83,660	6,143	1,84,290
	Miscellaneous	19	485	488	12,491	243	6,220	106	2,713
Dyes	Indigo	170,697	34,13,940	174,872	34,97,440	38,534	7,70,680	6,985	1,39,700
	Miscellaneous	1,000	22,798	...	...	...	...	...	...
Drugs	Opium	206	6,592	10,374	3,31,968	63	2,016	...	...
	Tobacco	402	18,090	248	11,160	66	2,970	231	10,395
	Miscellaneous	3	113	...	...	...	..	...	...
	Tea	...	...	...	...	...	...	...	...
Oilseeds	Mustard	...	...	...	...	...	...	127	2,248
	Linseed	...	...	...	...	...	...	...	...
	Miscellaneous	24	425	...	...	1	18	...	...
Miscellaneous		2,321	1,53,186	697	46,002	388	25,608	1,280	84,180
Total		679,261	2,02,14,344	529,795	1,24,77,419	127,307	30,04,947	164,476	62,14,786
Land insufficiently irrigated		4,678	...	5,038	...	695	...	1,931	...
Grand Total		683,939	2,02,14,344	534,833	1,24,77,419	128,002	30,04,947	166,407	62,14,786

E.

the North-Western Provinces during the year 1884-85.

Dun Canals.		Rohilkhund Canals.		Bijnor Canals.		Jhansi Lakes.		Hamirpur Lakes.		Total.	
Area irrigated.	Value.	Area irrigated.	Value.	Area irrigated.	Value.	Area irrigated.	Value.	Area irrigated.	Value.	Area irrigated.	Value.
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
729	28,114	77	5,082	27	1,782	4	264	...	...	14,465	9,53,690
659	43,494	11,496	7,58,736	2,216	1,46,256	2	132	68	4,488	153,591	1,01,37,006
4,770	1,64,565	19,441	3,77,767	1,124	33,495	208	2,205	282	4,117	512,982	1,42,19,444
249	4,009	6,340	87,156	62	725	5	37	292	5,110	108,327	22,37,705
4,282	1,72,136	23,943	6,55,317	556	21,684	1	10	14	166	93,493	31,13,811
34	163	65	753	...	...	...	...	...	...	20,434	2,12,869
...	...	29	336	...	...	...	..	...	...	9,966	1,23,346
...	...	...	...	...	...	6	49	...	...	1,350	11,667
595	9,401	19,222	3,03,707	517	8,168	74	1,169	507	8,010	168,570	26,63,400
35	528	1,329	16,246	14	231	101	788	198	1,980	17,154	3,13,184
38	573	320	4,831	13	196	...	...	...	...	7,986	1,20,584
100	1,660	803	13,329	...	...	6	99	...	...	3,425	56,848
...	...	...	...	...	...	...	..	...	...	1,610	12,888
...	...	...	...	...	...	...	...	...	...	13,064	1,06,384
6	180	12	360	18	540	...	...	...	...	65,936	19,76,676
...	...	...	...	...	...	...	...	...	...	856	21,909
...	...	214	4,280	...	...	...	...	...	...	391,302	78,26,040
...	...	...	...	...	...	...	...	...	...	1,000	22,798
...	...	...	...	...	...	...	...	1	32	10,644	3,40,608
329	14,805	150	6,750	...	...	...	...	1	45	1,427	64,215
...	...	...	...	...	...	...	...	...	...	3	113
184	29,440	...	...	...	...	...	...	...	...	184	29,440
543	9,611	...	...	...	...	...	...	...	...	670	11,859
...	..	962	17,027	...	...	...	...	...	...	962	17,027
...	...	153	2,708	...	...	.	...	...	...	178	3,151
...	...	642	42,372	...	...	5	330	51	3,366	5,384	3,55,344
12,553	4,98,679	85,198	22,96,757	4,547	2,13,077	412	5,083	1,414	27,314	1,604,963	4,19,52,406
...	..	...	...	...	...	...	...	...	...	12,342	...
12,553	4,98,679	85,198	22,96,757	4,547	2,13,077	412	5,083	1,414	27,314	1,617,305	4,49,52,406

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1885-86 and of the fourteen preceding years.

(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE ELEVEN MONTHS, APRIL TO FEBRUARY.																									YEAR.
	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BRITISH BURMA.				TOTAL BRITISH INDIA.					
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.	
1871-72	9,67	66,57	23,12	99,36	5,74	44,09	4,22	54,05	1,04	1,26	2,04	4,34	3,46	11,53	12,85	27,84	1,55	4,06	17,79	23,40	21,46	1,27,51	1,48,97	60,02	2,08,99	1871-72.
1872-73	10,92	63,46	25,56	99,94	5,11	40,48	3,39	48,98	97	1,16	1,84	3,97	3,56	11,27	10,34	25,17	2,78	4,77	28,32	35,87	23,34	1,21,14	1,44,48	69,45	2,13,93	1872-73.
1873-74	10,27	60,67	20,39	91,33	5,85	45,55	3,63	55,03	1,22	93	1,13	3,28	3,44	12,72	13,26	29,42	3,03	4,79	22,32	30,14	23,81	1,24,66	1,48,47	60,73	2,09,20	1873-74.
1874-75	10,86	70,33	17,53	98,72	6,51	45,29	4,23	56,03	1,04	83	1,48	3,35	3,37	12,30	12,41	28,08	3,49	6,30	15,44	25,23	25,27	1,35,05	1,60,32	51,09	2,11,41	1874-75.
1875-76	12,03	68,51	19,11	99,65	6,77	42,10	4,21	53,08	1,22	96	1,14	3,32	4,25	12,39	10,44	27,08	3,45	4,86	25,75	34,06	27,72	1,28,82	1,56,54	60,65	2,17,19	1875-76.
1876-77	12,01	60,19	18,90	91,10	7,78	39,36	1,09	48,23	1,34	71	31	2,36	4,93	10,96	6,20	22,09	3,81	5,04	22,10	30,95	29,87	1,16,26	1,46,13	48,60	1,94,73	1876-77.
1877-78	13,26	74,49	19,46	1,07,21	7,92	45,48	1,24	54,64	1,73	84	44	3,01	5,52	9,09	2,23	16,84	4,55	5,97	20,13	30,65	32,98	1,35,87	1,68,85	43,50	2,12,35	1877-78.
1878-79	11,87	58,82	19,35	90,04	7,78	41,56	2,17	51,51	1,75	57	29	2,61	4,98	8,56	4,41	17,95	6,03	6,56	22,33	34,92	32,41	1,16,07	1,48,48	48,55	1,97,03	1878-79.
1879-80	11,39	54,65	13,86	79,90	8,73	36,93	2,23	47,89	3,02	70	32	4,04	4,66	8,46	7,43	20,55	6,34	6,54	26,01	38,89	34,14	1,07,28	1,41,42	49,85	1,91,27	1879-80.
1880-81	12,10	54,84	15,27	82,21	8,11	51,41	2,41	61,93	4,50	1,14	23	5,87	4,80	9,62	7,08	21,50	4,42	7,72	31,74	43,88	33,93	1,24,73	1,58,66	56,73	2,15,39	1880-81.
1881-82	12,31	47,15	17,23	76,69	9,35	44,14	1,77	55,26	3,65	1,21	40	5,26	4,58	8,88	4,37	17,83	6,79	7,50	33,52	47,81	36,68	1,08,88	1,45,56	57,29	2,02,85	1881-82.
1882-83	13,08	14	18,11	31,33	9,59	-1,01*	1,78	10,36	3,16	4	55	3,75	5,02	6	3,53	8,61	7,31	7	40,70	48,08	38,16	—70*	37,46	64,67	1,02,13	1882-83.
1883-84	13,37	35	17,29	31,01	9,89	52	1,53	11,94	3,36	5	53	3,94	4,58	8	5,38	10,04	7,17	12	32,24	39,53	38,37	1,12	39,49	56,97	96,46	1883-84.
1884-85	11,43	34	18,77	25,54	9,97	47	1,91	12,35	3,66	6	57	4,29	4,41	5	4,41	8,87	6,82	7	23,08	29,97	36,29	99	37,28	43,74	81,02	1884-85.
1885-86	12,33	24	15,69	2826	11,01	53	1,29	12,83	3,94	7	85	4,86	4,63	10	3,38	8,11	5,96	6	35,35	41,37	37,87	1,00	38,87	56,56	95,43	1885-86.

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 16th March 1886.

D. M. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SUPPLEMENT TO THE STATEMENTS OF PRICES CURRENT (RETAIL) OF FOOD GRAINS FOR THE 2nd HALF OF DECEMBER 1885 AND 1st HALF OF FEBRUARY 1886, PUBLISHED IN PAGES 190, 191 AND 405 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA" DATED 30th JANUARY AND 13th MARCH 1886.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
		Quantities per Rupee in seers of 80 tolas.													Average wages per Month.		
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum, (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine Coracana*).	Kangni or Kakun, Italian Millet (*Setaria italica*).	Gram, Chenna, Chola; Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thôr Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.
	For half-year ending 31st December 1885.																
Rajpootana.	Abu	...	...	...	...	...	...	...	...	...	...	...	...	...	11 4 0	8 0 0	22 8 0
	Anadra	...	...	...	...	...	...	...	...	...	...	...	...	...	11 4 0	8 0 0	22 8 0
	1st half of February 1886.																
	Erinpoora	19 10	13 4	...	7 8	20 10	20 0	...	...	31 8	25 0	...	360 0	14 0	...	...	...
	Sirohee	17 0	28 0	6 8	7 8	22 0	21 0	...	...	22 0	26 0	...	200 0	14 8	...	...	...
	Abu	16 8	23 0	6 0	8 0	17 8	...	...	...	22 0	22 0	...	160 0	13 0	...	...	...
	Anadra	18 4	26 0	6 8	8 0	20 0	...	...	...	24 0	26 0	...	...	14 8	...	...	...
	Bálmere	19 0	...	5 0	9 0	21 8	...	...	...	20 0	...	...	240 0	17 0	...	...	...
	Jeysalmere	13 4	...	10 4	12 8	16 4	19 4	...	...	15 8	...	...	...	25 9	...	...	...
	Marwar (Jodhpore)	17 8	20 4	6 4	7 8	20 0	22 8	...	...	26 4	20 0	...	90 0	16 4	...	...	...

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVI OF 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 21st Feb. 1885. Total.	Receipts for week ending 21st Feb. 1885. Per mile open.	Total mean length open.	Receipts for week ending 20th Feb. 1886. Total.	Receipts for week ending 20th Feb. 1886. Per mile open.	Total receipts from 1st April 1884 to 21st Feb. 1885. Total.	Total receipts from 1st April 1884 to 21st Feb. 1885. Per mile open per week.	Total receipts from 1st April 1885 to 20th Feb. 1886. Total.	Total receipts from 1st April 1885 to 20th Feb. 1886. Per mile open per week.	Total Increase in 1885-86.	Total Decrease in 1885-86.
			R	R		R	R	R	R	R	R	R	R
	Guaranteed.												
27th Feb. 1886	Oudh and Rohilkhand	594	95,975	162	680	1,34,621	198	45,05,625	170	50,07,101	174	5,01,476	...
27th ditto	Madras	861	1,51,859	176	861	1,38,943	161	63,95,508	159	67,02,992	167	3,07,484	...
27th ditto	South Indian	654	83,181	127	654	79,425	121	37,44,436	123	39,81,420	131	2,36,984	...
6th Mar. 1886	Great Indian Peninsula	1,504	7,86,931	523	1,504	8,47,361	563	3,01,74,421	430	3,15,53,427	451	13,79,006	...
27th Feb. 1886	Bombay, Baroda and Central India	461	2,66,048	577	461	2,80,000	607	1,07,41,197	499	1,14,49,526	533	7,08,329	...
	TOTAL	4,074	13,83,994	339	4,160	14,80,350	356	5,55,61,187	293	5,86,94,466	307	31,33,279	...
	State.												
6th Mar. 1886	East Indian	1,509	9,51,161	630	1,515	9,69,698	640	3,75,91,861	533	4,15,60,866	589	39,69,005	...
27th Feb. 1886	Eastern Bengal	233	92,589	397	233	96,275	413	49,22,585	452	40,30,550	372	...	8,92,035
6th Mar. 1886	Nalhati	27	1,959	72	27	1,470	54	68,744	54	69,289	55	545	...
27th Feb. 1886	Northern Bengal	249	35,635	143	249	56,550	227	19,63,469	169	20,38,604	170	85,135	...
27th ditto	Kaunia-Dharla	37	3,806	103	37	2,556	69	1,34,961	78	1,11,824	65	...	23,137
6th Mar. 1886	Tirhoot	226	24,025	106	226	29,791	132	11,14,652	109	11,34,247	108	19,595	...
6th ditto	Patna-Gya	57	12,056	211	57	10,602	185	4,69,203	176	4,30,615	162	...	38,588
27th Feb. 1886	Cawnpore-Achnera	249	17,362	70	253	24,649	97	8,47,499	73	8,09,488	69	...	38,011
6th Mar. 1886	Dildarnagar-Ghazipur	12	1,094	91	12	848	71	41,787	74	40,995	74	...	792
27th Feb. 1886	Rajputana-Malwa (a)	1,411	3,58,263	254	1,411	3,82,000	271	1,22,02,894	199	1,45,16,594	221	23,13,700	...
27th ditto	Wardha Coal	45	16,568	368	45	15,643	348	5,90,435	281	5,57,223	266	...	33,212
27th ditto	Nagpur and Chhattisgarh	149	27,537	185	149	44,273	297	11,51,657	165	12,40,216	179	88,559	...
20th ditto	British Burma	254	65,348	257	327	75,182	230	17,75,688	155	19,11,178	134	1,35,490	...
6th Mar. 1886	Sindia	75	10,949	146	75	8,971	120	3,35,323	97	3,22,483	92	...	12,840
27th Feb. 1886	North-Western	1,803	4,97,725	276	1,803	5,64,757	313	1,95,53,188	230	2,54,06,624	302	58,53,436	...
27th ditto	Amritsar-Pathankot	66	5,566	84	66	8,117	123	1,97,091	68	2,55,955	83	58,864	...
27th ditto	Bareilly-Pilibhit	36	1,034	29	36	2,597	72	(b) 18,644	27	69,775	41	51,131	...
27th ditto	Dacca	10	2,074	207	86	4,000	46	(c) 13,393	191	93,709	35	80,316	...
13th ditto	Jorhat	...	...	...	...	(d)	...	...	...	(e) 31,024	27	31,024	...
	TOTAL	4,939	11,73,590	238	5,092	13,28,281	261	4,54,01,213	198	5,30,80,393	225	76,79,180	...
	GRAND TOTAL (GUARANTEED AND STATE)	10,522	35,08,745	333	10,767	37,78,329	351	13,85,54,261	284	15,33,35,725	306	1,47,81,464	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,35,46,048	151	8,27,98,042	165	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,50,08,113	133	7,05,37,683	141	55,29,570	...
	Assisted Companies.												
27th Feb. 1886	Bengal Central	126	11,110	88	126	11,398	90	4,55,181	78	4,64,860	79	9,679	...
27th ditto	Rohilkhand and Kumaon	67	3,185	48	67	5,025	75	(b) 60,223	48	2,18,220	70	1,57,997	...
20th ditto	Assam	78	4,240	54	78	7,009	90	2,03,121	62	2,42,649	65	39,528	...
27th ditto	Southern Mahratta	214	8,719	41	315	23,659	75	2,56,128	37	8,79,946	66	6,23,818	...
27th ditto	Bengal and North-Western	303	21,580	71	303	35,710	118	(f) 1,57,042	34	11,91,307	84	10,34,265	...
6th Mar. 1886	Tarakessur	22	6,256	284	22	6,948	316	(g) 45,481	279	2,18,352	211	1,72,871	...
	TOTAL	810	55,090	68	911	89,749	99	11,77,176	49	32,15,334	78	20,38,158	...
	Native States.												
20th Feb. 1886	Bhavnagar-Gondal	193	22,310	115	193	17,568	91	9,91,321	110	8,34,358	92	...	1,56,963
27th ditto	Jodhpore	44	2,251	51	64	3,750	59	61,429	34	1,59,227	53	97,798	...
20th ditto	Nizam's	121	16,434	136	121	22,838	188	8,67,399	153	10,36,661	184	1,69,262	...
20th ditto	Mysore	140	8,589	61	140	7,562	54	3,38,825	63	3,92,646	60	53,821	...
27th ditto	Rajpura-Patiala	16	707	43	16	1,620	101	(h) 10,207	39	47,202	63	36,995	...
	TOTAL	514	50,291	98	534	53,338	100	22,69,181	102	24,70,094	99	2,00,913	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*," audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.
(b) Total receipts from 12th October 1884 to 21st February 1885.
(c) Total receipts from 4th January to 21st February 1885.
(d) Return not received.
(e) Total receipts from 1st April 1885 to 13th February 1886.
(f) Total receipts from 2nd April 1884 to 21st February 1885.
(g) Total receipts from 1st January to 21st February 1885.
(h) Total receipts from 1st November 1884 to 21st February 1885.

FORT WILLIAM,
The 18th March 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 17th MARCH 1886.

GENERAL REMARKS.—Slight rain has fallen generally throughout Madras, and the North-Western Provinces and Oudh, and in parts of the Punjab and the Lower Provinces. Showers are also reported from Bangalore and from places in Central India and Rajputana.

In Madras and Mysore the standing crops are generally in good condition and prospects are fair. In Coorg prospects are good.

The *rabi* harvest has been almost completed in parts of the Bombay Presidency and is in progess elsewhere. *Kharif* preparations have commenced. In Berar and Hyderabad the *rabi* crops are being cut. In Rajputana and Central India agricultural prospects are generally good.

The *rabi* harvest is in general progress in the Central Provinces, and in the North-Western Provinces and Oudh. Prospects in these Provinces and in the Punjab are generally excellent.

In Bengal the standing crops have been much benefited by the recent rain, though some damage has been done to poppy and to mango and *mahwa* blossoms. The yield of the *rabi* harvest is good and that of opium fair. Agricultural prospects continue good in Assam.

Seasonable weather prevails in British Burma.

The public health continues generally good.

Prices are rising in the North-Western Provinces and Oudh, are fluctuating in the Punjab and Mysore, and are falling in Coorg.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(March 17th)		
Bellary . . .	. . . .	Standing crops generally good; but white *cholum* suffering from disease in parts of two taluks. Cotton blossoms and pods injured by wind in parts of one taluk. Harvest sugarcane and dry grains, yield about average. Cattle-disease in one town.
Kurnool . . .	·24 (average)	Cotton and some standing dry crops slightly injured in parts by December rains and by insects. Harvest dry grains, yield below average. Smallpox in three and cattle-disease in two taluks.
Ganjam . . .	·98	Slight fever in two, smallpox in four, and cattle-disease in six taluks. 852 labourers employed on Chilka canal.
Kistna . . .	·96	Standing crops generally good. Fever in some taluks; cattle-disease in one village. Deaths from cholera unreported last week 65, this week 30.
Chingleput (Madras) .	·72 (average)	Standing crops fair, except in parts under breached tanks of 1884 in one taluk where they are withering. Harvest paddy, yield below average. Fever in one and cattle-disease in three taluks.
Coimbatore . . .	·12 (average)	Standing crops good. Harvest wet and dry grains, outturn about average. Smallpox in one village, fever in two, and cattle-disease in two taluks.
Tanjore . . .	·28 (average)	Standing crops generally good. Harvest wet and dry grains, outturn below average.
Madura . . .	·73 (average)	Harvest paddy, yield about average. Fever prevalent.
Malabar . . .	. . . .	Harvest second crop paddy, outturn below average; third crop cultivation progressing. Slight small pox in seven taluks, fever in one taluk, and cattle-disease in another. Five deaths from cholera.
Travancore . . .	. . . .	Smallpox and fever in parts.
		General Remarks.—General prospects fair.
Bombay—(Mar. 17th)		
Hyderabad . .	Rain in Dero Mohbat taluka on 6th ·41.	*Rabi* crop injured by frost in six, by *mohis* insect and worms in two, by *rati* insect in one, and by hail in one taluka. River at Kotri on 15th 4 feet 8 inches against 5 feet 7 inches on same date last year. Fever in seven, smallpox in one, cattle-disease in seven talukas Wheat 26, *bajri* 38, *jouari* 40, white rice 18, and red rice 28 pounds per rupee.
Ahmedabad . .	*Nil*	Reaping of *rabi* crops continues. Public health good. Wheat 36 and *bajri* 33 pounds per rupee.
Baroda . . .	*Nil*	Cattle-disease in Velacha taluka of Naosari division; smallpox in the city and taluka of Baroda and Naosari town. Standing crops in good condition. Prices—*bajri* 29, wheat 23, and rice 19 pounds per rupee.
Surat . . .	*Nil*	Cotton and wheat harvest progressing; other crops healthy. Fever in Bardoli and Mandvi talukas. Average prices—*jowari* 38 and *nagli* 46 pounds per rupee.
Nasik . . .	*Nil*	*Rabi* reaping and threshing in progress. Public health good. Wheat 34¼, *bajri* 34¼, and rice 20¾ pounds per rupee.
Colaba (Bombay) .	*Nil*	Abnormal temperature rose from 1° cool on 10th to 7° warm on 14th, and then fell to 3° warm by the 16th. Vapour in air normal from 10th to 13th; afterwards excessive. Wind normal on 10th. Abnormal wind varied from north-east on 11th to south on 16th.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bombay—*contd.*		
Poona . . .	*Nil*	Reaping almost completed. Smallpox in Tirur taluka. *Bajri* 36 and *jowari* 44, in Poona *bajri* 35 and *jowari* 37 pounds per rupee.
Ahmednagar .	*Nil*	Reaping continues. Public health good. *Bajri* average 45 and *jowari* 68 pounds per rupee.
Sholapur . . .	*Nil*	Land in Malsiras taluka being prepared for *kharif* sowing. Reaping of *rabi* still in progress. *Jowari* 58 pounds 1 tola and *bajri* 45 pounds 36 tolas per rupee.
Dharwar . . .	*Nil*	Harvesting of wheat and gram nearly completed. Reaping of late *jowari* and cotton-picking commenced. Slight fever in one and cattle-disease in two talukas. Scarcity of drinking water in Kod taluka. Rice 22 to 32 and *jowari* 45 to 64 pounds per rupee.
Rajkot . . .	*Nil*	Weather warm. General health good. *Bajri* 30, wheat 33, and *jowari* 44 pounds per rupee.
		General Remarks.—Reaping of *rabi* crops almost completed in Poona, Satara, Dharwar, and Bijapur; in progress in other districts. Preparations for sowing of *kharif* crops commenced in one taluka of Sholapur and two of Khandesh. Scarcity of drinking water in one taluka of Dharwar. Fever and cattle-disease in parts of nine and smallpox in parts of six districts.
Bengal—(Mar. 16th)		
Chittagong . . .	*Nil*	Weather hot by day with northerly breeze, cool at night. Rain much wanted for winter crops. Prices steady. Public health good.
Dacca . .	*Nil*	Harvesting of winter crops going on. Prospects of *boro* paddy good. Lands being prepared for *aus*, rice and jute. Sporadic cholera; public health otherwise good.
24-Pergunnahs . .	. . .	Rainfall return not received. Harvesting of winter crops still continues, yield estimated at about 12 annas. Common rice 15 to 16 seers per rupee. Public health generally good.
Khoolna . . .	*Nil*	Days hot, nights cool. Ploughing going on; *boro* paddy doing well. Public health good.
Moorshedabad . .	. . . .	Weather seasonable. Cold-weather crops being gathered, outturn tolerably good. Ploughing for next rice crop has commenced. Public health good.
Pubna . . .	*Nil*	Weather fine. Winter crops being harvested; prospects fair. Preparations being made for sowing. Public health good.
Dinagepore . .	0·29	Fair weather. Slight rain on 10th. *Rabi* crops being harvested. Land being ploughed. Rice averages 21 seers per rupee. A few cases of cattle-disease reported.
Rungpore . . .	0·04	Prospects of crops favourable. Wheat and tobacco being gathered; *aus* rice being sown. Public health good.
Midnapore . . .	0·50	*Boro* rice promises well. Public health fair, but sporadic cholera still reported.
Burdwan . . .	Rain throughout district ·35.	Harvesting of winter crops nearly completed, outturn good. Common rice 19 to 21 seers per rupee. Public health fair.
Bhagulpore . .	Rain with thunder-storm on 9th 0·09.	*Rabi* harvest has commenced with prospect of good outturn. Rice 17 seers 10 chittacks per rupee. Public health good.
Monghyr . . .	. . .	Prospects of poppy continue good.
Purneah . . .	0·49	Crops good. Coarse rice 20 seers per rupee. Public health good.
Durbhanga . .	*Nil*	*Rabi* being harvested with good outturn; mango trees in blossom; gathering of opium going on, prospects favourable. Prices stationary. Public health good.
Mozufferpore . .	. . .	Twelve annas of opium crop harvested. Weather favourable.
Sarun . . .	. . .	Prospects of poppy excellent, notwithstanding the slight injury caused by rain on 10th. Lancing more than one-fifth finished. Weather favourable.
Chumparun . .	0·43	Prospects of *rabi* and poppy crops continue good. Slight rainfall did some damage to poppy by washing off juice from tapped heads. Prices stationary. Public health good.
Patna . .	0·22	Harvesting of *rabi* crops and gathering of opium in progress; good outturn expected. Public health good.
Gya	1·33	*Rabi* and poppy crops in good condition, outturn will be above average. Prices stationary. Public health fair.
Shahabad . . .	. . .	Rain on night of 8th washed away opium on capsules. Weather since favourable.
Hazaribagh . .	1·70	Weather seasonable, getting warm. Some injury to mango, *mohua*, and poppy from hail and rain reported from parts of district. General health good.
Cuttack . . .	3·36	Weather seasonable. Spring crops doing well. Price of rice unchanged. Public health good.
		General Remarks—Rain fell in most parts of the Lower Provinces during the week, accompanied with hail in places; rain has been very beneficial to *boro* rice and to cultivation for *aus* rice, but has done some damage to poppy capsules and to mango and *mahwa* blossoms. Harvesting of *rabi* crops is going on with a good outturn; opium is being gathered, general outturn is expected to be fair. Price of rice remains stationary. Public health continues generally good.
N.-W. Provinces & Oudh—(Mar. 17th)		
Benares (Mar. 10th)	Average rainfall during week ·70.	Weather seasonable. Crops being cut. Hail fell in a few places but only did slight damage. Supplies plentiful, and prices of most food-grains have slightly fallen during the week. The public health is good, and there is no cattle-disease.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
N.-W. P. & Oudh—*contd.*		
Gorakhpore („ 15th)	Rain 7·60 throughout district during week.	Poppy outturn fair. Harvest commenced. Prices stationary. Health fair.
Fyzabad („ 16th)	*Nil*	Slight injury from hail. Good outturn of *rabi* and poppy anticipated. Weather settled. Health of men and cattle good.
Lucknow („ 15th)	Average rainfall ·70.	A severe hurricane on the 9th attended with slight fall of hail in some villages, but much loss is not anticipated. Opium collection commenced Supplies ample, but prices gradually rising. Dearness of fodder continues. Health of people good; condition of cattle fair.
Rae Barelli („ „)	*Nil*	Weather clear again. Harvesting of crops commenced. Opium collection progressing, but hail has caused some damage in a few villages. Prices stationary. Markets full. General health good.
Partabgarh („ 16th)	From ·30 to ·80 of rain, also hail.	Poppy slightly damaged; yield of opium as yet good. Barley and wheat already in the market. *Arhar* and gram nearly ripe. Prices fluctuating.
Allahabad („ „)	Rain averaging ·90 all over the district fell during the week accompanied on the 9th instant with hail in places.	Weather seasonable. Heat increasing. Some little damage caused to *rabi* and poppy crops by the hailstorms of the 9th, otherwise crop prospects continue good. Markets well supplied. Prices still show an upward tendency. Health generally good.
Cawnpore („ 15th)	Rainfall in seven tehsils from ·20 to ·60.	Weather getting hot. Some damage to crops from hail is reported from two tehsils. Harvest operations in progress. Prices have slightly risen. Opium collections have begun. Condition of people and cattle good.
Banda („ 16th)	Slight falls of rain and hail all over district on 9th.	Some injury from hail reported from two tehsils. Prices stationary. Public health good; cattle-disease in two villages.
Ballia („ 15th)	Slight rain on the 9th.	Weather seasonable. Harvesting steadily in progress. Poppy being tapped. Supplies ample. General health good; no cattle-disease.
Farakhabad („ 16th)	Rainfall throughout the district on 9th, about ·50 in all tehsils except Kaimganj where 2·90 fell.	Crops damaged by hail in many villages of Kaimganj tehsil and in a few in Tirwa and Chibramau.
Sitapur („ „)	Heavy showers and some hail fell on the 8th and 9th.	No harm was done except in Pargana Chandra of tehsil Misrik where the damage is estimated in some 30 villages as at 15½ out of 16 annas. Elsewhere prospects continue favourable.
Bareilly („ „)	Nearly 2·0 rain and hail last week.	Injury by hail partial and unimportant. Prices have risen. Harvest prospects continue good. Health prevails good.
Kumaon („ „)	*Nil*	Weather fine. Prospect of *rabi* good. *Kharif* operations commenced. Prices stationary. General health good; cattle-disease continues.
Agra („ 15th)	Rain in six parganas, ·10 to ·50 and slight hail in three.	Reaping of *rabi* commenced. Prices rising. Health good.
Jhansi („ „)	Hailstorms in Mau and Garotha.	In Mau crops are reported to have suffered in thirty-seven villages, but no serious injury has been reported from Garotha. Reports are satisfactory from all other parganas. Health of people and cattle good.
Meerut („ 16th)	*Nil*	Weather distinctly hotter; westerly winds. Prospects of *rabi* crops most favourable. Supplies sufficient. Prices showing an upward tendency. Health good.
		General Remarks.—Slight falls of rain accompanied by hail have caused slight injury to crops in some places, otherwise prospects favourable. Prices continue to rise. Health of men and cattle good.
Punjab (Mar. 17th)		
Delhi (Mar. 16th)	*Nil*	Health good. Prices slightly falling. Prospects of current harvest promising.
Umballa . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest flourishing.
Jullunder . . .	1·20	Health good. Prices slightly rising. Prospects of current harvest good.
Amritsar . . .	·60	Health good. Prices stationary. Prospects of current harvest good.
Sialkot . . .	2·0	Health good. Prospects of current harvest greatly improved.
Ferozepore . . .	2·0	Health good. Prices stationary. Prospects of current harvest good.
Lahore . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest fairly good.
Rawalpindi . .	·62	Health good. Prices rising. Prospects of current harvest average.
Mooltan . .	. . . . .	Health good. Prices stationary. Prospects of current harvest good.
Shahpur . . .	Rain throughout the district.	Prices stationary. Prospects of current harvest much improved.
Dera Ismail Khan .	*Nil*	Health good. Prices rising. Prospects of current harvest good.
Peshawar .	·20	Prices falling. Prospects of current harvest good.
		General Remarks.—Rain has fallen in the Jullunder, Ferozepore, Amritsar, Sialkot, Rawalpindi, Shahpur, and Peshawar districts.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
		Health good, but smallpox is prevalent in Peshawar and in the Kushab tehsil of the Shahpur district. Prices rising in Rawalpindi and Dera Ismail Khan, falling or stationary elswhere. Cattle-disease in the Ryab tehsil of Sialkot and in the Futehganj tehsil of the Rawalpindi district. Prospects of current harvest good.
Central Provinces— (Mar. 17th)		
Nagpur	. . . .	Days hot, nights cool. Harvest continues. Cattle-disease in parts. Prices stationary.
Jubbulpore	. . . .	Weather seasonable. *Rabi* harvest general. Prices easy. Health good.
Saugor (Mar. 16th)	. . . .	Prospects fair. Prices of wheat risen, of gram fallen. Health good.
Seoni	. . . .	Weather cloudy and warm. Hail damaged crops in places. Harvest in progress. Prospects indifferent. Health improving. Prices steady.
Hoshangabad	. . . .	Weather seasonable. Harvest continues. General health good. Prices stationary.
Khandwa	. . . .	Weather seasonable. Harvest in progress. Health fair. Wheat 21 and rice 12 seers per rupee.
Raipur	. . . .	Weather clear and warm. Reaping continues. Health good. Prices stationary.
Sambalpur (Mar. 13th)	1·57	Weather cool and pleasant. Ploughing in progress. Health good. Rice 28 seers per rupee.
		General Remarks.—Weather clear and warm, except in Sambalpur where there has been a good fall of rain. Harvesting in progress. Prospects unchanged. Prices steady.
British Burma— (Mar. 17th)		
Akyab (Mar. 13th)	. . . .	Slight cholera in one circle; slight cattle-disease in one circle.
Bassein	. . . .	Cholera slight in town, severe in one circle; cattle-disease slight.
Rangoon	. . . .	Public health good; cattle healthy.
Amherst (Moulmein)	. . . .	Public health good; cattle healthy.
Tavoy	1·22	Total rainfall up to date 1·34. Public health good; cattle healthy.
Pegu	. . . .	Public health good; cattle-disease slight in one township.
Henzada	. . . .	Public health good; cattle healthy.
Prome	. . . .	Public health good; cattle healthy.
Toungoo	0·12	Total rainfall up to date 2·54. Public health good; cattle healthy.
Thayetmyo	. . . .	Public health and health of cattle good.
		General Remarks.—Cholera slight in three districts; elsewhere public health good; cattle-disease slight in six districts; elsewhere cattle healthy. Weather seasonable.
Assam—(March 17th)		
Gauhati	. . . .	Weather warm. Public health fair; cattle-disease reported from some mauzas. Pressing of sugarcane nearly over. Ploughing for *aus* in progress. Rain much wanted for *aus* crop.
Sylhet	. . . .	State and prospects of crops as last week. Cholera reported from the interior.
Cachar	. . . .	Weather warm. No crop on the ground. Common rice 13 seers 5⅓ chittaks per rupee. Three deaths from cholera from Hailakandi and one from Katigora reported.
Dibrugarh	·36	Warm days and cool nights. Pressing of sugarcane continues. Public health good. Tea manufacture commenced.
Mysore and Coorg— (Mar. 17th)		
Bangalore	·31 in the civil and military station of Bangalore.	Standing crops in good condition, except in parts of the Tumkur and Kolar districts. Prospects of season fair. Water-supply reported to be diminishing in the Mysore district, and in parts of the Tumkur district. Public health generally good; fever and cattle-disease prevalent in parts. Prices fallen in the Bangalore district and risen in the Mysore and Kadur district very slightly.
Mysore		
Mercara	. . . .	Slight fall in prices of food-grains. Prospects of season good. Smallpox in parts of Padinalknad and Nanjarajpatna taluks.
Berar and Hyderabad—		
Amraoti	. . . .	Weather clear and hot. *Rabi* harvesting progressing. Prospects good. Wheat 22, and *jowari* 26 seers per rupee.
Akola	. . . .	Threshing of *rabi* crops commenced, outturn fair.
Hyderabad	. . . .	*Rabi* crops continue to be harvested; *rabi* crops prospering. Fever has disapeared. Prices—wheat 15⅓, coarse rice 12⅓, white *juar* 22, yellow *juar* 24, and *tur* 15 seers per current sicca rupee.
Central India States— (Mar. 17th)		
Indore	. . . .	Weather cloudy and hot. Health and crops good. Opium prospects favourable. Prices stationary.
Morar (Gwalior)	. . . .	Weather seasonable. Health and prospects good.
Sutna	. . . .	Weather clear and seasonable. Health and prospects good.
Neemuch	. . . .	Weather warmer. Smallpox outside the cantonment. Opium being collected.
Goona	·15	Crops partially damaged by hailstorm. Health good.
Agar	. . . .	Health and opium prospects fair.
Sehore	. . . .	Weather clear. Crops and health good.
Nowgong	0·41	Health good. Standing crops partially injured by hailstorm, otherwise prospects favourable. Prices stationary.
Manpur	. . . .	Weather hot. Harvesting in progress. Health good. Prices stationary. Water decreasing in wells and tanks.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Rajputana—(Mar. 17th)		
Abu (Mar. 17th)	. . . .	Weather occasionally cloudy and sultry, getting warmer.
Sirohi („ 14th)	·46 on the 9th instant	Tanks drying. Wells good. Health good. Crops good.
Marwar („ 12th)	Slight rain on the 8th instant.	Tanks half full. Health good. Smallpox abating. Crops good, though damaged to some extent by recent cold winds. Prices tending to rise in consequence. Weather partially cloudy.
Kherwara („ 14th)	. . . .	Tanks and wells drying. Crops and health fair. Prices steady. Weather warmer but seasonable.
Meywar („ 13th)	·09	Tanks and wells low. Crops somewhat damaged by insects. Health good. Prices stationary. Weather seasonable.
Harowti („ „)	. . . .	At commencement of week clouds and sharp winds caused further slight damage to opium, gram, and barley, latterly much hotter.
Jhallawar („ 12th)	. . . .	Slight showers in parts. Prospects fair.
Kotah („ 13th)	Slight rain	Weather cloudy. Rain doing harm to crops.
Ajmere („ 16th)	. . . .	Tanks and wells diminishing. Heat increasing. Smallpox in some villages. Prices rising.
Jeypore („ „)	. . . .	Prospects favourable. Prices steady. Health good. Opium crops generally good in two districts. Late cold weather caused some damage.
Dholepur („ 13th)	. . . .	Tanks and wells dry. Crops damaged by hail in some places. Health good. Prices rising.
Bhurtpore („ „)	·60	Tanks and wells full. Crops much injured by rain and winds. Prices rising.
Ulwur („ 16th)	Average rainfall, 12 tehsils, ·43.	Crops slightly injured in parts by hail. Health good.
Kerowli („ 13th)	. . . .	Tanks and wells decreasing. Crops damaged in places by hail. Slight fever. Prices rising.
Bikanir („ „)	Slight. rain Sujangurh, ·10.	Smallpox and fever in districts. Prices rising. Weather warmer.
Nepal—(Mar. 11th)		
Khatmandu . .	1 50	Rain has improved prospects of crops.

C. J. LYALL,

Offg. Secretary to the Government of India

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 13.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 25th March 1886.

His Excellency the Viceroy and Governor-General will leave Calcutta for Simla on Tuesday, the 30th March 1886, at 7-35 A.M.

His Excellency will visit *en route* Durbhunga, Benares, Allahabad, Cawnpore, Umballa, and Pinjore, and arrive at Simla on the 12th April.

All covers intended to reach His Excellency the Viceroy and Governor-General and Party during His Excellency's journey, should be addressed—"Governor-General's Camp," without the addition of any post-town.

The party accompanying His Excellency on tour is as follows:—

H. M. Durand, Esq., C.S.I., Secretary to the Government of India, Foreign Department.

D. Mackenzie Wallace, Esq., Private Secretary to the Viceroy.

Major Lord William Beresford, V.C., C.I.E., Military Secretary to the Viceroy.

Surgeon J. Findlay, Surgeon to the Viceroy.

Captain L. Gordon,
" A. G. Balfour, } Aides-de-Camp to the Viceroy.

J. McFerran, Esq.

All communications connected with business of a mere routine nature should be sent, as usual, to the head-quarters of the several Departments.

By Command,

W. BERESFORD, *Major*,
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS—PUBLIC.

Calcutta, the 25th March 1886.

No. 456.—It is hereby notified for general information that the Assay Master of the Mint, Calcutta, and Bombay, will take rank in the 1st Class of the Supplementary Graded List of Civil Offices, not reserved for members of the Covenanted Civil Service, published with the Warrant of Precedence for India in Home Department Notification No. 2032, dated the 1st November 1877, that is to say, under Article 57 of the said Warrant.

MEDICAL.

The 22nd March 1886.

No. 110.—With reference to Home Department Notification No. 380, dated the 10th October 1883, the services of Surgeon E. F. H. Dobson are permanently placed at the disposal of the Chief Commissioner of Assam.

JUDICIAL.

The 26th March 1886.

No. 440.—Mr. C. E. Fox, Barrister-at-Law, Officiating Government Advocate, British Burma, is confirmed in that appointment, with effect from the 6th instant, *vice* Mr. C. F. Egerton Allen, resigned.

POLICE.

The 22nd March 1886.

No. 68.—The services of Colonel H. V. Mathias are replaced at the disposal of the Military Department, with effect from the 20th November 1885.

EDUCATION.

The 26th March 1886.

No. 90.—The Governor-General in Council is pleased to appoint the undermentioned gentlemen to be Fellows of the University of Calcutta:—

L. P. Delves Broughton, Esq.
H. J. S. Cotton, Esq., C.S.
E. White, Esq., C.S.
Nawab Meer Mohamed Ali.
K. M. Chatterjee, Esq., B.A.
Surgeon C. J. H. Warden.
Pandit Ajudhya Nath.
J. Van Someren Pope, Esq., M.A.
J. Mann, Esq., M.A.
The Revd. A. W. Atkinson, M.A.
Babu Golap Chandra Sirkar, M.A.
Babu Jogendra Chandra Ghose.
Kazi Sayyud Reza Hossein.
Babu Tara Prosanna Roy.

A. P. MACDONNELL,
Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 23rd March, 1886.

No. 581 *G.*—Colonel J. C. Berkeley, Officiating Resident of the 2nd Class, and Officiating Resident in Nipal, is appointed to be a Resident of the 2nd Class, and Governor-General's Agent at Baroda, sub. *pro tem.*, with effect from the date of assuming charge.

No. 593 *G.*—The following promotions are made in the Meywar Bheel Corps, with effect from the 1st December, 1885:—

Jemadar Megha, to be Subadar, *vice* Sreekissun, invalided.

Havildar Budda, to be Jemadar, *vice* Megha, promoted.

The 25th March, 1886.

No. 617 *G.*—Major F. A. Wilson, Political Agent of the 2nd Class, is appointed to officiate as a Resident of the 2nd Class, and as Resident in Nipal, with effect from the date of assuming charge.

No. 621 *G.*—Major N. C. Martelli, Political Agent of the 3rd Class, sub. *pro tem.*, is appointed temporarily to be an Additional Political Agent of the 1st Class, and is posted as Political Agent in Baghelkhand, and Superintendent of the Rewah State, with effect from the date of assuming charge, during the absence on furlough of Major D. W. K. Barr, or until further orders.

No. 623*G.*—Havildar Gopa is promoted to the rank of Jemadar in the Merwara Battalion, with effect from the 1st December, 1885, *vice* Hameera, invalided.

No. 626*G.*—Mr. R. Vital, Inspector of Police, Morar Cantonment, is appointed to officiate as Assistant Superintendent of Police, Rajputana-Malwa Railway, Indore Section, with effect from the date of assuming charge, during the absence on privilege leave of Pandit Bala Parsad.

No. 633*G.*—Major F. H. Jackson, Assistant to the Governor-General's Agent at Baroda, in charge of the Amreli Mahals, and Superintendent of His Highness the Gaekwar's Contingent in Kathiawar, is appointed to officiate as a Resident of the 2nd class, and as Governor-General's Agent at Baroda, with effect from the 4th March, 1886, pending the arrival of Colonel J. C. Berkeley.

Lieutenant-Colonel W. Scott, Assistant to the Governor-General's Agent at Baroda, in charge of the Okhamandal District, and Commandant of the Wagheer Corps, is appointed to officiate as Assistant to the Governor-General's Agent at Baroda, in charge of the Amreli Mahals, and as Superintendent of His Highness the Gaekwar's Contingent in Kathiawar, with effect from 28th February, 1886, *vice* Major Jackson.

Mr. Barr, Adjutant of the Okhamandal Battalion, is appointed to officiate as Assistant to the Governor-General's Agent at Baroda, in charge of the Okhamandal District, and as Commandant of the Wagheer Corps, with effect from the date on which he assumed charge, *vice* Lieutenant-Colonel Scott.

No. 644*G*.—The following appointments are made, with effect from dates of joining, during the absence on furlough of Colonel J. Miller, Commandant of the Bhopal Battalion, or until further orders :—

Bhopal Battalion.

Lieutenant-Colonel G. R. Peart, Commandant of the Malwa Bhil Corps, to officiate as Commandant.

Malwa Bhil Corps.

Captain E. D. F. Bignell, Adjutant, to officiate as Commandant, *vice* Lieutenant-Colonel Peart.

Lieutenant P. A. Watson, Wing Officer, Bhopal Battalion, to officiate as Adjutant, *vice* Captain Bignell.

No. 646*G*.—With reference to Foreign Department Notification, No. 445*G*., dated the 8th March, 1886, Surgeon-Major R. Caldecott, Medical Officer, 2nd Regiment, Central India Horse, is granted privilege leave for two months, with effect from the 24th February, 1886, in anticipation of his appointment to officiate as Residency Surgeon at Indore, and as Civil Administrative Medical Officer in Central India.

The 26th March, 1886.

No. 650 *G*.—Captain J. H. Sadler, Assistant to the Governor-General's Agent at Baroda, is granted privilege leave for three months, with effect from the 5th April, 1886, or the subsequent date on which he may avail himself of the same.

No. 653 *G*.—Lieutenant-Colonel W. S. Peat, 2nd Assistant to the Governor-General's Agent at Baroda, is appointed to officiate as Assistant to the Governor-General's Agent at Baroda, in addition to his own duties, with effect from the date of assuming charge, during the absence on privilege leave of Captain J. H. Sadler, or until further orders.

No. 656 *G*.—Lieutenant C. M. Crawford, East Yorkshire Regiment, Officiating Wing Officer, on probation, 13th Regiment, Bombay Infantry, is appointed to officiate, on probation, as Wing Officer in the Meywar Bhil Corps, with effect from date of joining, *vice* Lieutenant C. E. Hodgson, whose services have been replaced at the disposal of the Military Department.

No. 659*G*.—Colonel E. C. Ross, C.S.I., Resident of the 2nd Class, and Political Resident in the Persian Gulf, is appointed to officiate as a Resident of the 1st Class, and as Resident at Hyderabad, with effect from the date of assuming charge, during the absence on furlough of Mr. J. G. Cordery, or until further orders.

No. 663 *G*.—Lieutenant-Colonel S. B. Miles, Political Agent of the 1st Class, is appointed to officiate as a Resident of the 2nd Class, and as Political Resident in the Persian Gulf, with effect from the date of assuming charge, during such time as Colonel E. C. Ross, C.S.I., may officiate as Resident at Hyderabad, or until further orders.

No. 665 *G*.—Lieutenant-Colonel E. Mockler, Political Agent of the 2nd Class, sub. *pro tem.*, is posted as Political Agent at Muscat.

No. 667 *G*.—Mr. P. J. C. Robertson, Political Assistant of the 1st Class, is posted as Assistant Political Agent at Basra.

EXTERNAL.

The 24th March, 1886.

No. 529 *E*.—The Governor-General in Council is pleased to extend the provisions of the Cattle Trespass Act (Act I of 1871), so far as the same may be applicable, to the territories under the administration of the Agent to the Governor-General in Baluchistan.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS, &c.

SAVINGS BANKS.

Calcutta, the 26th March 1886.

No. 1471.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read again—

Resolution in this Department, No. 33, dated the 4th January, 1886.

RESOLUTION.—The Governor-General in Council having decided that the District and the Post Office Savings Banks should be amalgamated, and that the Post Office organisation being more widely spread and more convenient for the public than the Treasury system, the District Savings Banks should be closed and their accounts transferred to the Post Office Savings Banks, it was announced in the Resolution of 4th January 1886 that the Government District Savings Banks would be closed with effect from the 1st April 1886 and their accounts transferred to the Post Office Savings Banks. It is now announced that the Savings Banks at District Treasuries which are managed by the Banks of Madras and Bombay, will be closed with effect from the 1st June 1886. Any balances in these Savings Banks on the date of closing will be transferred to the Post Office Savings Banks. From the date of receipt of the present orders no new accounts should be opened in any of the Savings Banks at District Treasuries in the Presidency of Madras or Bombay. Any person wishing to open an account in any of those Banks should be directed to apply to a Post Office Savings Bank. Depositors having accounts in those Banks can, in the interval which will elapse before those banks are closed, apply for the transfer of their accounts to some Post Office Savings Bank under the rules which are now in force for such transfers. The Accountants Ge-

neral, Madras and Bombay, and the Director General of the Post Office are authorised to take measures calculated to encourage voluntary transfers of the above nature.

ORDER.—Ordered that the Resolution be communicated to the Accountants General, Madras and Bombay, and the Director General of the Post Office for information and for the issue of further necessary orders, and to the Comptroller and Auditor General for information.

Ordered also, that the Resolution be published in the *Gazette of India* for general information.

ACCOUNTS, &C.

PUBLIC DEBT.

The 26th March 1886.

No. 1470.—His Excellency the Governor-General in Council is pleased to declare that Sub-section (1) of Section 7 of the Indian Securities Act, 1886, applies to the following public offices :—

Office of Comptroller and Auditor General.
" Accountants General.
" Comptroller.
" Controller of Military Accounts.
" Accountant General, Military Department.
" Accountant General, Public Works Department.
" Examiners of Public Works Accounts.
" Examiner of Military Works Accounts.
" Examiner of Telegraph Accounts.
" Secretaries to the Government of India.
" Secretaries to Local Governments and Administrations.
" Secretaries to Boards of Revenue.
" Commissioners.
" Collectors, Magistrates, Judges.
" Deputy Commissioners.
" Treasury Officers.
" Directors of Public Instruction.
" Inspectors of Schools.
" Inspectors General of Jails.
" Inspectors General of Registration.
" Inspectors General of Police.
Office of Deputy and Assistant Inspectors General of Police.
" District Superintendents of Police.
" Political Residents.
" Political Agents.
" Commissary-General-in-Chief.
" Commissaries General.
" Executive Commissariat Officers.
" Superintending Engineers.
" Executive Engineers.
" Masters of the Mint.
" Inspector General of Forests.
" Conservators of Forests.
" Deputy Conservators of Forests.
" Director General of Post Office.
" Post Masters General and Deputy Post Masters General.
" Directors General of Telegraphs.
" Presiding Officers of Courts and Officers empowered by the Court of Criminal Procedure to require the execution of bonds.

LEAVE AND APPOINTMENTS.

The 25th March 1886.

No. 1399.—Surgeon-Major J. Sculley, Deputy Assay Master, Bombay Mint, having, on his return from furlough, been appointed to officiate as Deputy Assay Master, Calcutta Mint, assumed charge of his duties before noon on the 19th March 1886.

CODES.

The 19th March 1886.

No. 1319.

CIVIL PENSION CODE.

Page 81.

Section 145.

Insert the following as exception "(n)" under this section :—

"(*n*). Native commissioned officers and men of the Army who volunteer for transfer to the new levies and Military Police raised in Burma in consequence of the annexation of Upper Burma to the British dominions, are allowed to count their army service for pension under the rules applicable to the Police in that province."

The 25th March 1886.

No. 1405.

PAY AND ACTING ALLOWANCE CODE.

Page 300.

Chapter X, Section 58.

Add the following to the Note under clause III (i) of this section :—

The authority suspending an officer in temporary employ, if he considers that some allowance should be granted to the suspended officer, may sanction allowances not exceeding those authorised in this section. In deciding whether such allowances should be granted, the period of the temporary employment should be taken into consideration.

The 26th March 1886.

No. 1436.

Chapter III.

Page 275.

Section 23 (a).

In the third line of this section, for the words—

"The pay of which was fixed by General Order of the Government of India in the Military Department, No. 370, dated the 4th April 1867,"

Substitute—

"reserved exclusively for officers of this class."

The 25th March 1886.

No. 1419.

CIVIL PENSION CODE.

Chapter IX.

Page 53.

Section 106.

Rule 4.

Strike out this rule.

STATISTICS AND COMMERCE.

COMMERCE AND TRADE.

MERCHANT SHIPPING.

The 25th March 1886.

No. 1408.—In exercise of the power conferred by Section 49 of the Native Passenger Ships Act, VIII of 1876, and in modification of Notification (Home Department) No. 31, dated 2nd February 1882, the Governor-General in Council is pleased to direct that every ship which may be permitted to carry native passengers on two between decks shall contain space in the lower

between deck or orlop deck, for each such passenger as follows:—

	Short Voyages. Fair Weather. Sfl. ft.	Cub. ft.	Foul Weather. Sfl. ft.	Cub. ft.
Steam vessels	12	72	15	90

Long Voyages.	Sfl. ft.	Cub. ft.
Sailing vessels	20	120
Steam vessels	15	90

2. In addition to the space prescribed in the case of vessels proceeding on short voyages, at least four superficial feet shall be reserved on the upper deck for each such passenger carried on the lower between deck or orlop deck.

3. No such passenger shall be carried on any lower between deck or orlop deck when the height of such deck is less than six feet from deck to deck.

4. This notification does not apply to any vessel making a voyage between India and any of the ports in the Red Sea.

The 26th March 1886.

No. 1468.—In exercise of the powers conferred by Section 46 of the Native Passenger Ships Act, 1876, as amended by the Native Passenger Ships Act, 1883, the Governor General in Council is pleased to direct that the following Rule be substituted for Rule 40 of the Rules made under that section and published in the Notification of this Department, No. 986, dated the 15th February 1884:—

"40. The medical offier of every ship required by the Native Passenger Ships Acts, 1876 and 1883, to carry a medical officer must, if he does not hold a diploma to practise Medicine and Surgery from an authority empowered to grant the same by the law of the country to which the ship belongs, be licensed by the Local Government and appointed by or on behalf of the owner of the ship or, on his application, by the Local Government. Every person desiring to obtain a license to act as such medical officer shall apply for a license to the Local Surgeon-General of the province in which the port of first departure lies. At Jeddah such license may be granted by the Principal Medical Officer at that port."

PAPER CURRENCY.

The 19th March 1886.

No. 1367.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 28th February 1886, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

Circles of Issue.	Whole amount of Notes in circulation.	Reserve in Silver Coin and Bullion. Coin	Bullion.	Total.
	R	R	R	R
Calcutta	5,03,39,655	1,94,99,404	1,27,796	1,96,27,200
Allahabad	73,12,300	35,47,890	...	35,47,890
Lahore	80,84,705	71,52,560	...	71,52,560
Bombay	4,58,00,420	2,94,64,252	73,71,758	3,68,36,010
Kurrachee	43,27,555	59,52,635	33,100	59,85,735
Madras	1,86,63,210	1,10,21,025	4,30,000	1,14,51,025
Calicut	9,56,365	3,91,330	...	3,94,330
Rangoon	10,72,650	5,65,860	..	5,65,860
Total	14,55,56,860	7,75,97,956	79,62,654	8,55,60,610
Price paid for Government Securities of the nominal value of Rs. 25,21,700, held under Section 19 of the Act				5,99,96,250
GRAND TOTAL				14,55,56,860

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 25th March 1886.

No. 1448.—In exercise of the powers conferred by section 38 of Act II of 1886, the Governor-General in Council is pleased to rule that the Hindu Family Annuity Fund shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

D. BARBOUR,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 26th March, 1886.

APPOINTMENTS.

No. 188.—With reference to G. G. O. No. 592 of 1885, the command and staff of the field force in Upper Burma are reconstituted as follows:—

Staff.

Brigadier-General G. S. White, C.B., V.C., *h.p.* *	Commanding,—(Head-Quarters, Mandalay). Aide-de-Camp.
Lieutenant-Colonel M. Protheroe, C.S.I., M.S.C.	Assistant Adjutant and Quartermaster-General.
Captain G. Henry, R.E.	Deputy Assistant-Adjutant and Quartermaster-General.
Lieutenant-Colonel W. T. Budgen, R.A.	Commanding Royal Artillery,—with an Adjutant appointed locally. Commanding Royal Engineers.
Major C. B. Wilkieson, R.E.	Adjutant, Royal Engineers.
Lieutenant R. I. Forbes, Hampshire Regiment.	Superintendent of Army Signalling.
Surgeon-Major H. W. Mackinnon, Medical Staff.	Principal Medical Officer.

FIRST BRIGADE.

Head-Quarters at Mandalay.

Including the civil districts of Shwebo, Upper and Lower Chindwin, Sagaing, Mandalay, Ava, Myingyan, Pagan and Minhla.

Colonel G. C. Hodding, M.S.C.	Brigadier-General Commanding.
Major G. Simpson, M.S.C., 11th Madras Infantry.	Brigade-Major.
Captain S. A. E. Hickson, R.E.	Deputy Assistant Adjutant and Quartermaster-General.

SECOND BRIGADE.

Head-Quarters at Bhamo.

Including the districts of Bhamo, Myadaung and Mogaung.

Colonel R. Griffith, M.S.C.	Brigadier-General Commanding.
Captain V. A. Schalch, Bengal S. C., 11th Bengal Infantry.	Brigade-Major.
Captain R. L. Milne, Liverpool Regiment.	Deputy Assistant-Adjutant and Quartermaster-General.

2. Brigadier-General G. S. White will have the local rank of Major-General whilst commanding the troops in Upper Burma.

3. All other appointments made by G. G. O. No. 592 of 1885 will cease, and those officers whose services are consequently not required in Upper Burma will return to their respective appointments or regiments.

* Will be appointed hereafter.

4. The Ordnance and Commissariat duties will be conducted under the orders of the Director-General of Ordnance and of the Commissary-General, Madras, respectively.

No. 189—BRIGADE—

With reference to G. G. O. No. 188 of this date, the following officers to have the temporary rank of Brigadier-General (second class) whilst commanding brigades of the Field Force in Upper Burma :—

Colonel G. C. Hodding, Madras S. C.
" R. Griffith, Madras S. C.

No. 190.—ARMY CLOTHING DEPARTMENT—

Colonel W. H. Mackesy, Bengal S. C., to officiate as Superintendent and Agent for Army Clothing, *vice* Colonel B. Walton, on furlough. Dated the 18th March, 1886.

No. 191.—ARMY REMOUNT DEPARTMENT—

In G. G. O. No. 121 of 1886, confirming Captain J. C F. Gordon in the appointment of Assistant Superintendent of the Reserve Depôt, Saharanpore, *for* "Squadron Officer, 6th Bengal Cavalry," *read* "Squadron Commander, 6th Bengal Cavalry."

No. 192.—ORDNANCE DEPARTMENT—

Lieutenant-Colonel R. F. Lowis, R.A., Inspector-General of Ordnance, Bengal Circle, to be Director-General of Ordnance in India, *vice* Major-General T. E. Hughes, R.A., who vacates the appointment on being appointed an Ordinary Member of the Council of the Governor-General of India. Dated the 15th March, 1886.

Colonel A. Walker, R.A., Superintendent, Small Arms Ammunition Factory, Kirkee, to be Inspector-General of Ordnance, *vice* Lieutenant Colonel R. F. Lowis, R.A. Dated 15th March, 1886.

Captain J. L. Fixott, R.A., Officiating Superintendent, Small Arms Ammunition Factory, Kirkee, is confirmed in that appointment *vice* Colonel A. Walker, R.A. Dated 15th March, 1886.

No. 193.—Lieutenant-Colonel H. J. F. Shea, R.A., to be Superintendent of the Gun Carriage Factory at Fatehgarh, with effect from the 15th March, 1886, *vice* Major H. M. Mackenzie, R.A., whose tenure of Service in that appointment has expired.

No. 194.—PUNJAB FRONTIER FORCE—

5th Punjab Cavalry.

Lieutenant H. I. E. Palmer, Worcestershire Regiment, Officiating Wing Officer, 43rd Bengal Infantry, on probation, to be Officiating Squadron Officer, on probation. Dated 18th February, 1886.

No. 3 (Peshawar) Mountain Battery.

Lieutenant C. E. Baynes, R.A., to officiate as 3rd Subaltern, *vice* Lieutenant F. A L. Powell, R.A., appointed to the Ordnance Department. Dated 20th February, 1886.

No. 195.—VOLUNTEER CORPS—

Ghazipur Volunteer Rifle Battalion.

Mr. C. W. Mellor, C.S., to be Major, *vice* Major H. G. Ross, transferred to the Naini Tal Volunteer Rifle Corps.

Mr. John Hooper, C.S., to be Lieutenant.

FURLOUGH AND LEAVE.

No. 196.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Colonel R. C. W. Mitford, Bengal S. C., (p. a.) to the 25th July, 1886, under rule IX of the regulations of 1868.

Lieutenant-Colonel W. J. W. Muir, Bengal S C., Political Agent, 1st class, Rajputana, (p. a. for one year and 182 days, under rule IX of the regulations of 1868

Lieutenant-Colonel H. B. Sanderson, Bengal S. C., Deputy Judge-Advocate (m. c.) for one year, under rules IX and XV of the regulations of 1868.

Major P. W. Smith, General List, Infantry, Wing Commander and 2nd-in-Command, Merwara Battalion, (p. a.) for one year and 182 days, under rule IX of the regulations of 1868.

Major J. E. P. Mosley, Bengal S. C., Wing Commander, 3rd Sikh Infantry, (p a.) for one year and 219 days,—312 days under rule VIII, clause 2, and the remaining period under rule IX of the regulations of 1868. (This cancels the furlough granted to him in G. G. O. No. 596 of 1885.)

Captain and Brevet-Major C. R Macgregor, Bengal S. C., Wing Commander and 2nd-in-Command, 44th Bengal Infantry, (p. a.) for one year, under rule IX of the regulations of 1868.

Captain J. deC. D. Meade, Bengal S. C., Squadron Commander, 8th Bengal Cavalry, (p. a.) for two years, under rule I of the regulations of 1875.

Lieutenant G. C. C. Shakespear, Bengal S. C., Wing Officer and Adjutant, 1st Infantry, Hyderabad Contingent, (p. a.) for one year, under rule I of the regulations of 1875.

Lieutenant C. E. Johnson, Bengal S. C., Wing Officer, 27th Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875, embarking on or after the 6th April, 1886

Lieutenant T. H. Smith, Bengal S. C., Squadron Officer, 12th Bengal Cavalry, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon-Major G. C. Ross, (m. c.) for one year, under rules IX and XV of the regulations of 1868

Surgeon H. C. Hudson, (m. c.) for 180 days, under rule VI of the regulations of 1875.

Second Grade Apothecary R. H. Dolby, (m. c.) for one year, under the regulations of 1868.

No. 197.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Major-General G. T. Chesney, C.S.I., R E., (p. a.) for 245 days.

Major T. Howard, R.E., (m. c.) for three months.

Deputy Commissary and Honorary Captain P. Carr, Commissariat Department, (m. c.) for six months.

Sub-Conductor J. Donovan, Public Works Department, (m. c.) for three months.

LONDON GAZETTE.

No. 198.—The following extracts are published for general information:—

"London Gazette," dated the 19th February, 1886, page 798.

INDIA OFFICE, 19TH FEBRUARY, 1886.

The Queen has approved of the retirement from Her Majesty's Indian Forces of the undermentioned Officers:—

Colonel Charles Vernon Jenkins, Bengal Staff Corps. Dated 11th December, 1885.

Colonel Walter Coningham, Madras Staff Corps. Dated 13th December 1885.

Lieutenant-Colonel Charles Case Morris, Madras Cavalry. Dated 1st December, 1885.

Brigade-Surgeon George Alder Watson, Bengal Medical Establishment. Dated 7th December, 1885

Brigade-Surgeon Charles Robertson, M.D., Madras Medical Establishment. Dated 31st December, 1885.

Surgeon-Major Henry Atkins, Bombay Medical Establishment. Dated 31st December, 1885.

The undermentioned Officers are granted a step of honorary rank on retirement:—

To be Major-Generals.

Colonel Charles Vernon Jenkins, Bengal Staff Corps. Dated 11th December, 1885.

Colonel Walter Coningham, Madras Staff Corps. Dated 13th December, 1885.

To be Colonel.

Lieutenant-Colonel Charles Case Morris, Madras Cavalry. Dated 1st December, 1885.

To be Deputy Surgeons-General.

Brigade-Surgeon Thomas Beaumont, M.D., Madras Medical Establishment. Dated 20th October, 1885.

Brigade-Surgeon Charles Robertson, M.D., Madras Medical Establishment. Dated 31st December, 1885.

To be Brigade-Surgeons.

Surgeon-Major Malcolm Munro Mackenzie, Bombay Medical Establishment. Dated 25th July, 1882.

Surgeon-Major Henry Atkins, Bombay Medical Establishment. Dated 31st December, 1885.

"London Gazette," dated the 23rd February 1886, pages 851 and 852.

WAR OFFICE, PALL MALL,
23rd February, 1886.

MEMORANDA.

The undermentioned Lieutenant-Colonels to be Colonels:—

John Liston, Bengal Staff Corps. Dated 7th December, 1885.

Russell Morland Skinner, Bengal Staff Corps. Dated 7th December, 1885.

John Ewing, Madras Staff Corps. Dated 7th December, 1885.

Frederick Peere Williams Freeman, Bengal Staff Corps. Dated 7th December, 1885.

Francis David Millett Brown, V.C., Bengal Staff Corps. Dated 8th December, 1885.

William Vesey Fitzgerald Jacob, Bengal Staff Corps. Dated 8th December, 1885.

Horatio Samuel Court, Madras Staff Corps. Dated 8th December, 1885.

Robert Wheeler, Bengal Staff Corps. Dated 8th December, 1885.

Acton Chaplin Havelock, Madras Staff Corps. Dated 8th December, 1885.

Duncan McNeill, Madras Staff Corps. Dated 8th December, 1885.

Henry Morton, Bengal Staff Corps. Dated 20th December, 1885.

Richard Fraser Litchfield, Madras Staff Corps. Dated 20th December, 1885.

INDIA OFFICE, 23RD FEBRUARY, 1886.

The Queen has approved of the following admissions to the Staff Corps, made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant William Paul Anderson, from the Scottish Rifles. Dated 16th June, 1883, but to rank from 1st July, 1881.

Lieutenant John Joseph Cronin, from the Middlesex Regiment. Dated 16th February, 1884, but to rank from 1st July, 1881.

Lieutenant Arthur Robert Dick, from the Border Regiment. Dated 29th July, 1884, but to rank from 1st July, 1881.

PENSIONS.

No. 199.—Conductor Matthew Donlon, Ordnance Department, is transferred to the pension establishment.

PROMOTIONS.

No. 200.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel Edward Cunningham, Bombay S.C.,—20th March, 1886.

BENGAL STAFF CORPS.

To be Major.

Captain and Brevet-Major George Lloyd Reilly Richardson,—23rd March, 1886.

INDIAN ARMY.

To be Lieutenant-Colonel.

Major Frederic Wood Macmullen, General List, Cavalry,—20th March, 1886.

No. 201.—COLONEL'S ALLOWANCE—

The undermentioned officers are admitted to the Colonel's allowance, with effect from the 20th March, 1886:—

Major-General Sir Charles John Stanley Gough, K.C.B., V.C., Bengal Cavalry.

Colonel Albert Henry Bamfield, Bengal S.C.

No. 202.—NATIVE ARMY—

8th Bengal Cavalry.

Kote-Duffadar Talyar Khan, to be Jemadar, *vice* Jemadar Ali Bux Khan, deceased, with effect from the 21st November, 1885.

12th Bengal Infantry.

Jemadar Sew Singh, to be Subadar, Havildar Bhundu Sing, to be Jemadar, *vice* Subadar Bishn Singh, transferred to the 16th Bengal Cavalry, with effect from the 8th September, 1885.

24th Bengal Infantry.

Havildar-Major Hyder, from No. 7 Battery, 1st Brigade, Northern Division, Royal Artillery, to be Jemadar, *vice* Jemadar Hussun Ally Khan, deceased, with effect from the 26th March, 1886.

No. 203.—PUNJAB FRONTIER FORCE—

(Queen's Own) Corps of Guides.

Duffadar Shah Sowar is promoted to the rank of Jemadar, and will be borne as a supernumerary in that grade until absorbed.

6th Punjab Infantry.

Havildar Sádhu Singh, to be Jemadar, *vice* Jemadar Jowahir Singh, invalided, with effect from the 4th March, 1886.

No. 204.—SUBORDINATE MEDICAL DEPARTMENT—

Supernumerary 1st grade Senior Apothecary Hugh Russel is absorbed in that grade, *vice* 1st grade Senior Apothecary (Honorary Surgeon) W. A. Kidd, pensioned,—with effect from 11th December, 1885.

First grade Apothecary John Cameron, to be 2nd grade Senior Apothecary from the 7th November, 1885, *vice* 2nd grade Senior Apothecary G. Blackburn, deceased.

First grade Apothecary Theodore Thomas Beachwood, to be 2nd grade Senior Apothecary from the 11th December, 1885, *vice* Supernumerary 1st grade Senior Apothecary H. Russel, absorbed.

First grade Assistant Apothecary Peter David Domingo, to be 2nd grade Apothecary from the 7th November, 1885, *vice* 1st grade Apothecary J. Cameron, promoted.

First grade Assistant Apothecary John Upton, to be 2nd grade Apothecary from the 11th December, 1885, *vice* 1st grade Apothecary T. T. Beachwood, promoted.

First grade Assistant Apothecary Thomas Davis, to be 2nd grade Apothecary from the 16th December, 1885, *vice* 1st grade Apothecary S. Saxon, pensioned.

Sub-Assistant Apothecary Herbert Archer, to be 2nd grade Assistant Apothecary from the 19th October, 1885, *vice* 2nd grade Assistant Apothecary D. Jones, dismissed.

Sub-Assistant Apothecary Henry Manuel, to be 2nd grade Assistant Apothecary from the 7th November, 1885, *vice* 1st grade Assistant Apothecary P. D Domingo, promoted.

Sub-Assistant Apothecary Arthur David Cotton, to be 2nd grade Assistant Apothecary from the 30th November, 1885, *vice* 2nd grade Assistant Apothecary P. W. O'Gorman, resigned.

Sub-Assistant Apothecary Edwin Walter Fraser, to be 2nd grade Assistant Apothecary from the 11th December, 1885, *vice* 1st grade Assistant Apothecary J. Upton, promoted.

Sub-Assistant Apothecary William Joseph O'Callaghan, to be 2nd grade Assistant Apothecary from the 16th December, 1885, *vice* 1st grade Assistant Apothecary T. Davis, promoted.

RETIREMENTS.

No. 205.—Lieutenant-Colonel Arthur William Capel, Cavalry, is permitted to retire from the service, with effect from the 15th April, 1886, subject to Her Majesty's approval.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 26th March, 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Warrant Officer, on the date specified, was received in the Military Department between the 20th and the 26th March, 1886.

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Commissariat Department.	Sub-Conductor G. Dowsett .	16th March, 1886	Chunar.		

Statement of Deposits on account of Estates between the 20th and the 26th March, 1886.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Thomas Reid Davidson*	Lieutenant-Colonel.	Bengal Staff Corps.	24th Nov., 1885	Will left .	R. a. p. 2,451 12 11	...	25th May, 1886.

* *Widow*—Georgiana Heriot, England.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 22nd March 1886.

No. 79.—Babu Sree Nath Roy, Accountant, 1st Grade, attached to the Rajputana-Malwa Railway, is promoted to the honorary rank of Assistant Examiner.

The 23rd March 1886.

No. 80.—Mr. F. R. Hutchinson, Examiner, Public Works Accounts, Central India, is granted six months' special leave on urgent private affairs out of India, under Chapter V, Section 61, of the Civil Leave Code.

No. 81.—The following transfers are ordered :—

Mr. F. Morrison, Examiner of Accounts, from Northern Bengal State Railway, to officiate as Examiner, Guaranteed Railway Accounts, Bombay.

Mr. W. B. Gray, Examiner of Accounts, from the Southern Mahratta Railway, to officiate as Examiner of Accounts, Northern Bengal State Railway.

Mr. W. E. Curry, Deputy Examiner of Accounts, from the Office of the Examiner, Guaranteed Railway Accounts, Bombay, to that of the Examiner and Joint Auditor of Accounts, Southern Mahratta Railway.

The 24th March 1886.

No. 82.—Messrs. A. E. Adie and E. F. Jacob, Assistant Traffic Superintendents, are promoted from Class III to Class II of the Superior Revenue Establishment of State Railways, with effect from the 1st January 1886.

No. 84.—During the absence of the Governor-General in Council from the Presidency, the Assistant Secretary in charge of the Military Department of the Government in India will have charge of that portion of the Government of India, Public Works Department, which is left at the Presidency.

The 25th March 1886.

No. 85.—Mr. T. H. Wright, Assistant Engineer, 1st grade, North-Western Provinces and Oudh, is temporarily transferred to the Accounts Branch in the temporary rank of Deputy Examiner, 2nd grade, and is posted to the Office of the Examiner of Public Works Accounts, Central Provinces.

No. 86.—The Governor-General in Council is pleased to order the following promotions to and in the classes of Chief and Superintending Engineers, with effect from the dates specified :—

Name.	From	To	With effect from	Nature of promotion.
Walker, F. B.	Superintending Engineer, 3rd class, sub. *pro tem.*	Superintending Engineer, 2nd class.	1st March 1886	Temporary.
Shepherd, Major W., R.E.	Executive Engineer, 1st grade	Superintending Engineer, 3rd class.	1st March 1886	Temporary.
O'Callaghan, F. L., C.I.E.	Superintending Engineer, 1st class, sub. *pro tem.*	Superintending Engineer, 1st class.	4th March 1886	Permanent.
Vertannes, J. C.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	4th March 1886	Sub. *pro tem.*
Johnstone, F. J.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	4th March 1886	Temporary.
Anley, G. A. D.	Superintending Engineer, 2nd class, sub. *pro tem.*	Superintending Engineer, 2nd class.	4th March 1886	Permanent.
Wright, J. W.	Superintending Engineer, 2nd class, temporary rank.	Superintending Engineer, 2nd class.	4th March 1886	Sub. *pro tem.*
Tomkins, Major W. P., R.E.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	4th March 1886	Temporary.
Lang, Colonel A. M., R.E.	Chief Engineer, 2nd class	Chief Engineer, 1st class	7th March 1886	Permanent.
Home, Colonel R., C.I.E., R.E.	Chief Engineer, 2nd class, sub. *pro tem.*	Chief Engineer, 2nd class	7th March 1886	Permanent.
Forbes, Colonel J. G., R.E.	Chief Engineer, 3rd class	Chief Engineer, 2nd class	7th March 1886	Sub. *pro tem.*
Browne, Colonel C. M., R.E.	Chief Engineer, 3rd class, sub. *pro tem.*	Chief Engineer, 3rd class	7th March 1886	Special.
Geoghegan, H. T.	Superintending Engineer, 1st class, sub. *pro tem.*	Superintending Engineer, 1st class.	7th March 1886	Permanent.
Steel, Colonel J. P., R.E.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	7th March 1886	Sub. *pro tem.*
Firebrace, Major F., R.E.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	7th March 1886	Temporary.
Manderson, Major T. C., R.E.	Superintending Engineer, 2nd class, sub. *pro tem*	Superintending Engineer, 2nd class.	7th March 1886	Permanent.
Wickes, T. H.	Superintending Engineer, 2nd class, temporary rank.	Superintending Engineer, 2nd class.	7th March 1886	Sub. *pro tem.*
Ottley, Major J. W., R.E.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	7th March 1886	Temporary.
Armstrong, Major J. A., R.E.	Superintending Engineer, 3rd class, sub. *pro tem.*	Superintending Engineer, 3rd class.	7th March 1886	Special.
Vertannes, J. C.	Superintending Engineer, 1st class, sub. *pro tem.*	Superintending Engineer, 1st class	12th March 1886	Permanent.
Bell, H.	Superintending Engineer, 1st class, temporary rank.	Superintending Engineer, 1st class	12th March 1886	Sub. *pro tem.*
Wilson, J. H	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class	12th March 1886	Temporary.
Home, Major F. J., R.E.	Superintending Engineer, 2nd class, sub. *pro tem.*	Superintending Engineer, 2nd class	12th March 1886	Permanent.
Rhind, R. H.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class	12th March 1886	Sub. *pro tem.*
Greenstreet, Major W. L., R.E.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class	12th March 1886	Temporary.
Brockman, W. D.	Executive Engineer, 1st grade	Superintending Engineer, 3rd class	12th March 1886	Permanent.
Anley, G. A. D.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class	16th March 1886	Temporary.
Brockman, W. D.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class	16th March 1886	Temporary.
Pemberton, Colonel R.C.B., R.E.	Chief Engineer, 2nd class	Chief Engineer, 1st class	16th March 1886	Permanent.
Forbes, Colonel J. G., R.E.	Chief Engineer, 2nd class, sub. *pro tem.*	Chief Engineer, 2nd class	16th March 1886	Permanent.
Luard, Colonel C. H., R.E.	Chief Engineer, 3rd class	Chief Engineer, 2nd class	16th March 1886	Sub. *pro tem.*

No. 87.—The following promotions are made in the Superior Account Establishment :—

NAME.	From	To	With effect from
Mr. F. G. Heaven . .	Deputy Examiner, 2nd grade . .	Deputy Examiner, 1st grade, sub. *pro tem.*	11th January 1886.
„ F. P. Quinlan . .	Examiner, 4th class, 1st grade . .	Examiner, 3rd class, temporary rank .	12th March 1886.
„ A. G. Harrison . .	Deputy Examiner, 1st grade, sub. *pro tem.*	Examiner, 4th class, 3rd grade, temporary rank.	11th January 1886.
„ J. S. Partridge . .	Deputy Examiner, 1st grade, sub. *pro tem.*	Examiner, 4th class, 3rd grade, temporary rank.	11th January 1886.

No. 88.—Mr. A. C. Newcombe, Deputy Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, North-Western Provinces and Oudh, is transferred temporarily to officiate as Examiner of Public Works Accounts, Central India, with temporary rank as Examiner, 4th class, 3rd grade, while so officiating.

The 26th March 1886.

No. 89.—Colonel D. Ward, R.E., Superintending Engineer, 1st class, is transferred from the Military Works Department to the Public Works Department.

Colonel B. Lovett, C.S.I., R.E., Superintending Engineer, 3rd class, temporary rank, is transferred from the Public Works Department, Bengal, to the Military Works Department, with the rank of Superintending Engineer, 3rd class, *special.*

No. 90.—In continuation of Public Works Department Notification No. 58, dated 5th March 1886, the following sanction by the Right Honorable the Secretary of State from Productive Public Works funds is published for general information. This sanction is in supersession of that conveyed in Despatch No. 57 Public Works, of 18th October 1883, published in the *Gazette of India* under Notification No. 11, dated 14th January 1885 :—

	SANCTION BY SECRETARY OF STATE.		SANCTION AS SUBSEQUENTLY REVISED BY GOVERNMENT OF INDIA.		DESPATCH OF SECRETARY OF STATE CONVEYING SANCTION TO CLASSIFICATION OF WORK AS PRODUCTIVE PUBLIC WORKS.		REMARKS.
	Direct Outlay.	Indirect Charges.	Direct Outlay.	Indirect Charges.	No.	Date.	
Madras.	R	R					
Barur Tank	4,00,000	25,300		..	7 P. W.	18th February 1886.	

No. 91.—In continuation of Public Works Department Notification No. 90, dated 26th March 1886, the following sanction by the Government of India from Productive Public Works funds is published for general information.

It is in supersession of the Government of India's sanction published in the *Gazette of India* under Notification No. 11, dated 14th January 1885 :—

	SANCTION BY SECRETARY OF STATE.		SANCTION AS SUBSEQUENTLY REVISED BY GOVERNMENT OF INDIA.		DESPATCH OF SECRETARY OF STATE CONVEYING SANCTION.		REMARKS.
	Direct Outlay.	Indirect Charges.	Direct Outlay.	Indirect Charges.	No.	Date.	
Bombay.	R	R	R	R			
Eastern Nara Project .	50,80,298	2,05,223	52,76,696	1,87,190	39 P. W.	10th Aug. 1882.	P. W. D. letter No. 711. of 25th March 1886.

No. 92.—Colonel D. Ward, R.E., Superintending Engineer, 1st class, is appointed Chief Engineer and Secretary to the Chief Commissioner of the Central Provinces in the Public Works Department, with the rank of Chief Engineer, 3rd class, substantive *pro tempore.*

TELEGRAPH.

The 24th March 1886.

No. 83.—Mr. G. J. Moberly, Superintendent, Indian Telegraph Department, is retired from the service with effect from the forenoon of 17th March 1886, under Section 110, 9A (a), Note (1) of the Civil Pension Code.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 27, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 15th March 1886.

From the 10th April next, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Reports, will be published at Simla. After the 3rd April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher, at Simla.

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Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the Gazette. The annual subscription for the two Parts is R5 per annum, payable in advance. When sent by post, R2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

HIGH COURT.

NOTIFICATIONS.

Calcutta, the 9th March 1886.

An examination of candidates to fill vacancies (present and future) in the staff of Extra Translators on the Court's Establishment on the Appellate Side, will be held at the High Court on Friday, the 2nd April 1886, at 10 o'clock A.M

Of the candidates who may pass in Oordoo and Kythi-hindi two, of those who will pass in Bengalee and Kythi-hindi two, of those who pass in Asamese and Bengalee one, and of those who pass in Uryah and Bengalee one, will be selected for appointment as probationers.

Forms of application for admission to the examination (in respect of which a fee of R10 will be charged) are obtainable, together with copies of the rules prescribing the tests for the examination, on application at this Office. The forms, when duly filled up and accompanied by copies of certificates, will be received by the undersigned.

C. A. WILKINS,
Registrar.

The 22nd March 1886.

The Honorable the Chief Justice has, with the approval of His Excellency the Governor-General in Council, appointed Mr. W. H. Joyce, Private Secretary and Clerk to the Chief Justice, to be Assistant Registrar on the Appellate Side of the High Court of Judicature at Fort William in Bengal, with effect from the forenoon of the 16th March 1886, *vice* Mr. T. C. Ledlie, retired.

C. M. W. BRETT,
Offg. Registrar.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Calcutta, the 16th March 1886.

No. 6.—ERRATUM.—In this Office Notification No. 5, dated 22nd February 1886, published in the *Gazette of India*, Part II, page 115, promoting 3rd Grade Assistant Surgeon Doorga Das Bhuttacharjee to the 2nd Grade, with effect from 1st May 1886, "read 1st May 1885."

B. SIMPSON, M.D.,
Surgeon-General with the Govt. of India.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 22nd March 1886.

No. 547.—Major J. R. McCullagh, R.E., Officiating Deputy Superintendent, 3rd Grade, Survey of India, having proceeded on subsidiary leave on the afternoon of the 15th March 1886, preparatory to availing himself of the furlough granted by Military Department Notification No. 174, dated 19th March 1886, the following temporary promotions are made, with effect from the same date :—

Lieutenant-Colonel H. S. Hutchinson, S.C., Deputy Superintendent, 4th Grade, to officiate as Deputy Superintendent, 3rd Grade.

Lieutenant H. M. Jackson, R.E., Assistant Superintendent, 1st Grade, to officiate as Deputy Superintendent, 4th Grade.

No. 548.—Lieutenant-Colonel J. Waterhouse, S.C., Deputy Superintendent, 3rd Grade, Survey of India, having made over charge of his duties on the afternoon of the 20th March 1886, preparatory to availing himself of the furlough granted by Military Department Notification No. 140, dated 5th March 1886, the following temporary promotions are made, with effect from the same date :—

Mr. E. C. Barrett, Deputy Superintendent, 4th Grade, to officiate as Deputy Superintendent, 3rd Grade.

Lieutenant W. H. Pollen, R.E., Assistant Superintendent, 1st Grade, to officiate as Deputy Superintendent, 4th Grade.

No. 549.—Major M. W. Rogers, R.E., Deputy Superintendent, 3rd Grade, Survey of India, having made over charge of his duties on the afternoon of the 20th March 1886, preparatory to availing himself of the furlough granted by Military Department Notification No. 60, dated 29th January 1886, the following temporary promotions are made, with effect from the same date :—

Major R. Beavan, S.C., Deputy Superintendent, 4th Grade, to officiate as Deputy Superintendent, 3rd Grade

Lieutenant G. B. Hodgson, S.C., Assistant Superintendent, 1st Grade, to officiate as Deputy Superintendent, 4th Grade.

No. 550.—With reference to Military Department Notification No. 60, dated 29th January 1886, Major R. Beavan, S.C., Officiating Deputy Superintendent, 3rd Grade, Survey of India, is appointed to officiate temporarily as Assistant Surveyor General, *vice* Major C. Strahan, R.E., from the date on which he takes over charge of the office.

H. R. THUILLIER, *Lieut.-Colonel, R.E.,*
Offg. Surveyor General of India.

SURVEY OF INDIA—TRIGONOMETRICAL BRANCH.

NOTIFICATION.

The 22nd March 1886.

No. 2.—Mr. G. P. Yate, Assistant Surveyor, 2nd Grade, is granted privilege leave for two months under the provisions of Section 138, Chapter X, of the Civil Leave Code, with effect from the forenoon of the 15th May 1886.

C. T. HAIG, *Colonel, R.E.,*
Offg. Depy. Surveyor General,
In charge Trigonometrical Surveys.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 17th March 1886.

No. 958.—Under orders conveyed in Foreign Department No. 2642 G., dated 22nd December 1885, Surgeon-Major R. Caldecott, Medical Officer, 2nd Regiment, Central India Horse, was employed in medical charge of the Camp of the Agent to the Governor-General for Central India, from the 10th November 1885 to the 23rd February 1886, both days inclusive.

By Order,
L. S. NEWMARCH,
for *1st Asst. Agent to the Govr. Genl. for Central India.*

The 20th March 1886.

No. 1006.—Captain A. Masters, Officiating Squadron Commander, 2nd Regiment, Central India Horse, is granted privilege leave for ninety days, with effect from the 20th March 1886, or such subsequent date as he may avail himself of it.

No. 1007.—Lieutenant L. Herbert, Squadron Officer, 1st Regiment, Central India Horse, availed himself of the sixty days' privilege leave, granted in this Office Notification No. 239 A., dated the 21st February 1886, on the 9th idem.

No. 1008.—Lieutenant P. A. Watson, Officiating Adjutant of the Bhopal Battalion, held charge of the Sehore Treasury, in addition to his own duties, from the forenoon of the 1st January to the forenoon of the 8th March 1886, during the absence of the Political Agent on tour in the district.

The 22nd March 1886.

No. 1026.—Lieutenant E. C. B. Cotgrave, Officiating Squadron Officer, 2nd Regiment, Central India Horse, returned to duty on 12th March 1886, from the four months' language leave granted him in Foreign Department Notification No. 71 G., dated the 11th January 1886.

By Order,
F. L. PETRE,
1st Asst. Agent to the Govr. Genl. for Central India.

AGENT TO THE GOVERNOR GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 16th March 1886.

No. 476 *G.*—Surgeon-Major T. ffrench Mullen, M.D., Agency Surgeon, Ulwar, is granted privilege leave for one month from the forenoon of the 10th March 1886.

The 20th March 1886.

No. 508 *G.*—Captain C. Herbert, Assistant to the Agent to the Governor General, Rajputana, and Magistrate of Abu, is granted one month's examination leave under Section 77, Clause (*b*), of the Civil Leave Code, with effect from the 18th of March 1886.

No. 48 *M.*—The following appointment is made in the Deoli Irregular Force :—

Jemadar Girdharee, A Company, to be Native Adjutant, with effect from the 4th January 1886, *vice* Jemadar Bhoja, promoted.

The 23rd March 1886.

No. 531 *G.*—With reference to this Office Notification No. 3224 G., dated the 16th of October 1885, Lieutenant-Colonel J. H. L. Greenfield returned from furlough and resumed charge of his duties as 2nd-in-Command and Squadron Commander, Deoli Irregular Force, from Lieutenant J. A. Bell, on the 16th of March 1886.

By Order,
HUGH DALY,
for *1st Asst. Agent to the Govr. Genl., Rajputana.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 20th March 1886.

No. 273—115-*II.*—In exercise of the powers conferred by section 5, Act XIV of 1874 (the Scheduled Districts Act) the Chief Commissioner of Ajmere-Merwara is pleased, with the previous sanction of the Governor-General in Council, to extend Act XIX of 1883 (the Land Improvement Loans Act) to the Scheduled District of Ajmere-Merwara, with effect from the 1st of January 1886.

The following rules are made by the Chief Commissioner of Ajmere-Merwara with the previous sanction of the Governor-General in Council, under section 10, Act XIX of 1883 :—

Rules made by the Chief Commissioner of Ajmere-Merwara, with the previous sanction of the Governor-General in Council, under section 10, Act IX of 1883.

I.—The Chief Commissioner will inform the Commissioner of Ajmere what amount will be placed at his disposal for loans under the Act for each financial year. The Commissioner will divide the sum between Ajmere and Merwara at his discretion, and may transfer for expenditure in either of the tracts any part of the amount allotted by him for expenditure in the other. But the total expenditure in the two tracts must be kept within the amount assigned by the Chief Commissioner. If an additional grant is required, application should at once be made for it.

II.—Subject to the provisions of these rules, the Commissioner may sanction loans not exceeding R5,000 for purposes specified in the Act. Loans exceeding R5,000 require the sanction of the Chief Commissioner. The Commissioner or Chief Commissioner may call for such detailed plans and estimates or such professional opinion with respect to a project as may seem to him to be necessary.

III.—An application for a loan may be made to any Revenue Officer of or above the rank of a Tahsildar.

IV.—The application, if made in writing, should be as nearly as possible in Form A. If an oral application is made, the officer to whom it is made shall cause it to be recorded as nearly as possible in that form.

V.—The officer to whom the application is made shall either make an enquiry himself, or cause one to be made by a Revenue officer not below the rank of a Naib Tahsildar or supervising Kanungo, for the purpose of ascertaining the particulars mentioned on the reverse of Form A. If, in the opinion of the officer to whom the application is made, it is expedient that public notice of the application should be given under section 5 of the Act, he will publish a notice thereof by fixing it up in a conspicuous place in the village, or in each village, which will be affected by the proposed improvement. If he determines not to give public notice of the application, he shall record with his own hand his reasons for considering such notice not to be expedient.

VI.—When the value of the applicant's interest in the land to be improved is sufficient to cover the loan, collateral security need not be required. Personal security may be accepted when the sureties are a body of village residents who bind themselves jointly and severally to the Government for the payment of the whole amount payable in respect of the loan. Moveable property should rarely be accepted as security.

VII.—The date for the repayment of the first instalment shall be fixed with reference to the time when the improvement will begin to yield a return.

VIII.—The date for the repayment of the last instalment shall not, without the sanction of the Chief Commissioner, exceed fifteen years from the date on which the loan, or the last instalment of it, was advanced. The amount of the instalments shall be fixed with reference to the annual profit likely to accrue from the improvement.

IX.—If the Chief Commissioner has prescribed tables consolidating principal and interest in instalments, the repayment of the loan shall be arranged in accordance with those tables. If such tables have not been prescribed, the instalments of principal may be so arranged as to increase approximately in proportion as the charge for interest decreases.

X.—On completion of the enquiry and verification of the security, the officer to whom the application was made may sanction the loan himself if empowered to do so, otherwise he shall forward the application with his report through such channel as the Chief Commissioner may prescribe, to the officer who is empowered to sanction the loan.

XI.—An order granting a loan shall be in Form B hereto annexed, and shall be signed by the applicant in token that he understands and agrees to the conditions contained therein. When the sureties (if any) whom the applicant is required to furnish give personal security only, the bond to be executed by them shall be in Form C hereto annexed. When immoveable property is required to be given as collateral security, the security bond shall be in Form D hereto annexed.

XII.—A copy of the order shall be given to the applicant, and payment of the loan, or where the loan is advanced in instalments, of each instalment of the loan, shall be made at the tahsil on its presentation.

XIII.—(*a*) The rate of interest shall be one anna in the rupee, or 6¼ per cent. per annum.

(*b*) But the Chief Commissioner may, for special reasons, sanction a loan at a lower rate of interest or without interest.

(*c*) If an instalment of principal is not paid when it falls due, the Commissioner may, if he thinks fit, charge interest on it at any rate not exceeding 6¼ per cent. per annum from the date of its falling due to the date of payment.

XIV.—The dates for repayment of instalments of a loan should usually be the dates fixed for payment of instalments of land revenue.

XV.—Instalments may be suspended by order and at the discretion of the Commissioner on proof of failure of crops or other exceptional calamity.

XVI.—When any portion of a loan made under these rules is found to be irrecoverable, special report shall be made to the Chief Commisioner.

XVII.—Any Revenue officer not inferior in rank to the Tahsildar may at any time enter on and inspect any land for the benefit of which a loan has been granted, and any work in progress thereon.

XVIII.—As soon as may be after a loan has been granted, the officer or authority granting it shall cause the patwari of the circle in which the land to be improved is situated to copy into his *roznamcha* so much of the order granting the loan as relates to the amount of the loan, the manner in which the loan is to be advanced, the nature of the improvement for the purpose of which it has been granted, and the time or times by which the whole or parts of the improvement is or are to be completed.

XIX.—At such intervals as the Chief Commissioner may by general order prescribe in this behalf, the patwari shall submit, through the supervising kanungo, the tahsildar, and the Assistant Commissioner, to the Commissioner a report as to the expenditure of the loan and the progress of the work for the purpose of which the loan was granted.

XX.—The Chief Commissioner shall regulate the forms of all returns, registers, and accounts relating to advances under the Act.

FORM A.

Form of Application.

Name, residence, &c., of Applicant.	Amount of loan required.	Nature of security offered.	Nature of proposed improvement.	Situation of the land.	Applicant's rights in the land.	Proposed dates of repayment.

Applicant's Signature.

NOTE—

(1) The State will advance money to landlords and cultivators for the construction of wells or tanks, the reclamation of waste, or any work by which the value of the land will be permanently increased.

(2) Application for a loan may be made to the tahsildar in the above form free of stamp duty.

(3) The rate of interest will be one pie per rupee per month (*e.i.*, 6¼ per cent. per annum), and instalments will be distributed over a number of years.

(4) If the value of the applicant's interest in the land to be improved is sufficient to cover the loan, collateral security will not ordinarily be required. When collateral security is required, the personal security of a body of village residents, jointly and severally bound to the Government for the payment of the whole amount payable in respect of the loan, will be accepted.

Particulars to be filled in by Inspecting Officers.

(REVERSE OF FORM A.)

I.—Mahal and the field number and area of the land to be improved.

II.—Status of applicant, that is to say, proprietor or tenant. If a tenant, and the landlord's consent is required, whether the landlord consents.*

III.—Security—
(1) If the land itself or an interest therein, the value of the land, or the nature and value of the interest, as the case may be.
(2) If personal, the names and status of the sureties.
(3) If property other than the land itself or an interest therein, the nature of the property, the pre-existing encumbrances (if any) thereon, and its value.

IV.—The improvement—
(1) Its estimated utility and value.
(2) Objections, if any, of third parties.
(3) Date on which it will begin to yield profit.

V Repayment—
(1) Suitable date for first instalment, with reference to IV (3).
(2) Proposed instalments and period of repayment.

VI.—Date or dates on which the loan, or instalments of it, should be received by the applicant.
Recommendations of Inspecting Officer after verification of the above in the registration and revenue offices of the tahsil.

* When the loan is applied for by a person who has not the right to make the improvement, the person having that right should give in writing the consent required by section 4 of the Act, and the record of his consent should be signed by him and attested by at least two witnesses.

FORM B.

Order granting a loan under the Land Improvement Loans Act, 1883.

1. The sum of ₹ is hereby granted to A B, son of [*with the consent of C D

* To be inserted when the person to whom the loan is made has no right to make the improvement without the consent of another person.

, the record whereof is hereto annexed] as a loan under the Land Improvement Loans Act, 1883, for the purpose of (*here describe the work to be carried out*) for the benefit of (*here describe the land to be benefited*) subject to the following conditions.

2. The conditions referred to are as follows :—

(*a*) That the amount of this loan shall be paid to the aforesaid A B on the production of this order at the treasury of † in the instalments and on the dates specified below :—

† To be inserted only when the loan is payable in instalments.

Dates.	Instalments.

(*b*) That the amount of this loan, with interest chargeable thereon and costs (if any) incurred in the making thereof, shall be repayable to the person named, and at the place on the dates and by the amounts specified below :—

Name.	Place.	Date.	Principal.	Interest.	Costs (if any).	Total.

(*c*) That this loan shall be applied solely to the purpose specified above, and that if it shall be proved to the satisfaction of the Commissioner that any part of the loan has been misapplied, the whole amount of the loan shall, with such interest as may have become due thereon, as well as costs (if any), be deemed to at once become due.

These clauses to be used only when needed.

(*d*) That unless (*here enter any conditions as to the period or periods appointed for completing the work*) has been completed by (date) the loan shall be held to have been misapplied.

(*e*) That for the repayment of the loan with interest and costs (if any) due on the same, the immoveable property specified in the margin is, in addition to the land for the benefit of which the loan is granted, hypothecated as collateral security to the Government.

NOTE.—All immoveable property hypothecated as collateral security, whether by the borrower himself or by a surety or sureties, should be specified in the margin of this clause of the order granting the loan, and should, as well as the land to be improved, be described as nearly as may be in the manner prescribed in section 21 of the Indian Registration Act, 1877.

Signature of the Commissioner.

I have understood and agreed to the aforesaid terms and conditions.

Signature of the person to whom the loan is granted.

FORM C.

Security bond to be used when sureties give personal security only.

Whereas has on received from the Commissioner of Ajmere an order under the Land Improvement Loans Act, 1883, in virtue of which he is entitled to receive the aggregate sum of rupees as a loan from the Government for the purpose of (*here describe the work to be carried out*) for the benefit of (*here describe the land to be benefited*) we hereby agree that if the said shall fail to repay any instalment of the said loan, or interest chargeable thereon or costs (if any) incurred in the making thereof, on the date on which it may become due, we will be jointly and severally liable to the Government for such sum not exceeding as may be necessary to make good the amount which in consequence of his default he may have become liable to pay.

FORM D.

Security bond to be used when immoveable property is given as collateral security.

Whereas has received from the Commissioner of Ajmere an order under the Land Improvement Loans Act, 1883, in virtue of which he is entitled to receive the aggregate sum of R as a loan from the Government for the purpose of (*here describe the work to be carried out*) for the benefit of (*here describe the land to be benefited*) and whereas collateral security for the punctual repayment of the loan according to the terms of the order is demanded from the said

* To be used when the borrower alone gives collateral security.
† To be used when the borrower and his sureties all give collateral security.
‡ To be used when the collateral security is given by sureties only.

* I the said (*or* † I the said and we *or* ‡ we) mortgage to the Government the immoveable property mentioned in the schedule below as a collateral security, and agree that if I fail (or the said fails) to repay any instalment of the said loan or interest chargeable thereon or costs (if any) incurred in the making thereof, on the date on which it may become due, it shall be lawful for the Collector to recover from the said property such sum as may be necessary to make good the amount which in consequence of my (*or* the said 's) default may be due from me (*or* him).

The 23rd March 1886.

No. 282-687.—In exercise of the powers conferred by Section 40, Act II of 1886, the Chief Commissioner is pleased, with effect from 1st April 1886, to empower the Assistant Commissioner, Merwara, the Deputy Magistrate, Kekri, and Pandit Jia Lal to exercise andper form, in the Ajmere-Merwara District, all the powers and duties conferred or imposed on a Collector by Sections 41, 42, 43, and 44 of the Act and by the rules made under the Act.

By Order,
HUGH DALY,
for *1st Asst. to the Agent to the Govr. Genl., Rajputana.*

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 16th March 1886.

No. 620.—The Civil and Sessions Judge of the Civil and Military Station of Bangalore is hereby empowered, under Section 197, Clause (*c*) of the Code of Civil Procedure (Act XIV of 1882), to appoint an officer of his Court to administer the oath of the declarant in the case of affidavits under the said Code.

By Order,

J. H. NEWILL, *Major*,
Assistant to the Resident.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.—ESTABLISHMENT.

Calcutta, the 22nd March 1886.

No. 25.—In supersession of Director General of Railway's Notification No. 12, dated the 16th February 1886, which is hereby cancelled, Mr. E. C. Elliot, Assistant Engineer, 1st Grade, is posted to the North-Western Railway.

No. 26.—Mr. R. W. Egerton, Assistant Engineer, 1st Grade, has been granted by Her Majesty's Secretary of State for India, a further extension of six months' leave on medical certificate.

F. S. STANTON, *Colonel, R.E.*,
Director General of Railways.

NORTH-WESTERN RAILWAY.

NOTIFICATIONS.

The 18th March 1886.

No. 1.—Mr. P. J. Dudgeon, Assistant Locomotive Superintendent, Class III, of the Superior Revenue Establishment of the North-Western Railway, has been granted furlough for twelve months to Europe with the necessary subsidiary leave, with effect from 1st May 1886, or from such date as he may avail himself of it.

No. 2.—Mr. David Ross, C.I.E, Deputy Traffic Superintendent, Class I, Grade III, of the Superior Revenue Establishment, attached to the Sind Section of the North-Western Railway, has been granted furlough for eighteen months to Europe, with the usual subsidiary leave, with effect from 1st May 1886, or from such date as he may avail himself of it.

L. CONWAY-GORDON,
Manager, North-Western Railway.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
		R	
25	D 8—54673	500	Prag Das Mangal Sen, Delhi.
26	D 20—22426	100	The Sub-Post Master, Allahabad.

ALLAHABAD,
The 24th March 1886.

A. H. ANTHONY,
Asst. Accountant Genl.,
In charge of Paper Currency Office.

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Note.	Value.	Name of Claimant.
		R	
57	B 83—24869	50	Superintendent of Police, Bellary.

FORT ST. GEORGE,
The 15th March 1886.

F. H. HAMNETT,
Asst. Accountant Genl.,
In charge of Paper Currency Dept.

Statement of Silver Balance in the Calcutta Mint for the week ending 24th March 1886.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 17th March 1886	1,55,079	
Value of Government silver in the Mint on the same date	6,56,175	8,11,254
ADD—		
Silver received by the Mint during the week on account of the Currency Department	2,18,052	
Ditto ditto Government	6,519	2,24,571
		10,35,825
DEDUCT—		
New coin paid to Reserve Treasury during the week	...	
Petty items issued for miscellaneous purposes	.	...
Balance on the evening of the 24th March 1886	...	10,35,825
The Balance comprises—		
Silver held on account of the Currency Department	3,46,745	
Ditto ditto Government	6,89,080	10,35,825
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	11,57,303	
Ditto ditto Government	...	11,57,303

A. W. BAIRD, *Major, R.E.*,
Offg. Master of the Mint.

CALCUTTA MINT,
The 25th March 1886.

Statement of the Affairs of the Bank of Bengal for the week ending 23rd March 1886.

LIABILITIES.			R	a.	p.
Capital paid-up			2,00,00,000	0	0
Reserve Fund			41,56,704	15	0
Public Deposits at Head Office	R. 61,73,435	a p. 7 6	1,81,99,610	14	0
Public Deposits at at Branches	1,20,26,175	6 6			
Other Deposits at Head Office and Branches			2,98,62,085	3	4
Bank Post Bills, &c.			6,67,087	9	5
Sundries			15,21,096	8	5
RUPEES			7,44,06,585	2	2

ASSETS.			R	a.	p.
Government Securities			45,65,543	13	0
Other authorized Investments			49,70,811	4	0
Loans on Government and other authorized Securities			99,25,494	9	7
Accounts of Credit on Government and other authorized Securities			78,26,035	15	8
Bills discounted and purchased			2,17,07,864	14	9
Balances with other Banks			9,10,456	4	10
Bullion			4,422	11	4
Dead Stock			11,31,337	10	6
Stamps			10,046	9	6
Sundries			8,23,550	7	9
			5,18,75,564	4	11
Cash and Currency Notes at Head Office	R 1,04,91,381	a. p. 4 5	2,25,31,020	13	3
Cash and Currency Notes at Branches	1,20,39,639	8 10			
RUPEES			7,44,06,585	2	2

By order of the Directors,

BANK OF BENGAL,
Calcutta, 25th March 1886.

J. GORDON,
Chief Acctt. & Dy. Secy.

R. HARDIE,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.

Percentage 44·8.

POST OFFICE.

NOTIFICATIONS.

Unclaimed letters held in the Calcutta General Post Office on 23rd March 1886.

Gardiner, H.
Grunberg Brothers.
Simons, Miss M. A.
Wall, Stephen D.

Letters marked "Care of Post Office."

A. B.
Atkinson, Thos.
Baggs, H. W.
Beattie, M. H.
Bedell, E. A.
Bennett, J. B.
Blaker, Mr.
Blissett, W. V.
Bose, P. N.
Bowers, S.
B. R.
Butler, T.
Capel, Lt.-Col.
Carpenter, A.
C. B. H.
Chelton, H.
Clark, James.
Clarke, F. G.
Coleman, R. J.
Crawford, J.
"Dee."
Dessa, H. T.
Dickie, Capt J. E.
Dimmock, Basil.
Donaldson, J. W.
Dowling, D. G. A.
Dukes, Mrs.
Dundas, Mrs.
Dwarris, J. H.
E. M. K., Miss.
Easton, Percy H.
Ellis, Mrs. Jas.
Entwisle, R.
Fez, Lt. Col.
Flinsch, Ferdinand.
Franklin, R. O.
Freise, C.
Gacture, Esq.
Gilmour, Capt. D. C.
Gow, Capt. J. F.
Grant, Mrs. M.
Grant, Mrs. D. St. John.
Grey, John.
Griffiths, Norris.
Guerrier, H. J.
Harmer, J A.
Heath, Mrs.
Herrmann, M.
Hughes, Capt.
Jefferson, J. J. D.
K. P. M.
Kirk, J.
Kirkbride, J.
Lea, Jay.
Lomaltre, A.
Litke, de Louis G.
Lloyd, E T.
Lord, Esq.
M. O.
MacDougall, D.
MacLeod, John.
McDonald, Miss.
McGregor, Miss M.
McLaughlin, John.
Manfield, J. J.
Marshall, Hon. Mrs. Geo.
Mathieson, L.
Mattin, Mrs.
May, J. A.
Mellard, G. N.
Minaeff, Mr.
Moore, W.
Nellie, Miss N.
Nicholson, Miss A.
Norris, H.
Norville, Mrs. L.
Officer Commanding 7th N. I.
Page, George.
Palmer, Col. A. P.
Parker, Mrs. A. H.
Percy, A.
Peterson, Dr. Geo.
Phillips, W. G. St. V.
Philips, Henry.
Pike, H. R.
Preston, R. C. Campbell
Pyle, Mrs. C. I.
Reece, Mrs. A.
Remmington, Capt. F. A.
Rice, W. G. L.
Roberts, J. R.
Robinson, E. A.
Robinson, W.
Rode, Capt. J. H.
Shaw, H. J.
Simpson, Percy.
Skine, Major.
Smallwood, Geo.
Smart, J. C.
Smith, J. C.
Speer, A. E.
Stanislaus, Walter.
Sternbergh, A.
Stewart, C.
Stone, Mrs. T.
Storey, A.
Straw, Mrs .R.
Street, W.
Symons, W. S.
Thorpe, Sydney.
Tooms, Charles.
Townsend, Surg.-Major E.
Transche, Hern. J. Von.
Turner, Mrs H. G.
Uren, Capt. T.
Vivian, Miss Kate.
Vob, Mrs.
Volpi Beaucourt, et.
Wagner, Charles.
Walker, G. A.
Walker, P. C.
Webster, T. E.
Webster, C. J.
Weasendorff, Henri.
Wilson, Mrs. Mark.
Wittelstraus, W.
Wood, Tempest.
Zaff, Corl.

Registered Letters.

Burnet, W.
Chapman, D'Arcy.
Godfrey, J. B.
Guerrier, H. J.
Harris, Ashby.
Martin, C.
Nilson, Mrs.
Peterson, A.
Ross, A.
Scott, Mrs. G. C.
Steruzilles, David.
Sternbergh, M.
Taylor, Mrs. Cecil.

Unclaimed Letters held in the Barrackpore Post Office on the 22nd March 1886.

Anderson, R. D.
Arrakiel, M.
Boyd, E. A.
Brown, F.
Charter, J.
Chowdhari, P. L.
Crawley, Mrs. P. G.
Cress, J.
Dalzilish, E. B.
Doctor, P. C.
Fagan, H. R.
Ghose, J. M.
Good, Miss.
Hart, Mrs.
Hart, Mr. and Mrs.
Harvey, J. R.
Hobson, R A.
Knight, H. B.
Landale, J.
Mozumdar, Bepin Behari
Nichols, J.
Rodgers, George Pte.
Roy, Nil Madhub.
Swinter, S.
Taylor, G. W.

E. HUTTON,
Presidency Postmaster, Calcutta.

Calcutta, the 27th March 1886.

SEA AND FOREIGN MAILS.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
Madras and Ceylon	1886. 3rd April	P. & O. Str. *Chusan.*
Colombo, Penang, Singapore, Hong-Kong, Shanghai, Yokohama, and Australian Colonies	30th Mar.	From Bombay.
Foreign Mails *viâ* Bombay	30th "	From Bombay.*
Ditto Book Post and Pattern Packets	29th "	From Bombay.
Rangoon and Moulmein	31st "	Str. *Patna.*
Akyab, Kyouk Phyoo, Sandoway and Rangoon	31st "	Str. *Oriental.*
Straits and Hong-Kong	27th "	Str. *Tabang.*

* Also for Cape of Good Hope and Natal through United Kingdom, can be forwarded.

N.B.—The letter-box will close at 7 P.M. precisely, after which hour Foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P.M.

E. HUTTON,
Presidency Post Master.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا كوئينائين كا خوب قائم مقام هى اور كلكته كے بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے هرايك ملازم سركاري واسطے سركاري كام اور خيرات كے اور سواے اونكے جو كوئي ايك مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس كے ٹين كا چار روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا آٹهه روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا سوله روپيه آٹهه آنه ٭

اور عوام‌الناس بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس ٹين كا پانچ روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا دس روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا بيس روپيه ٭

يهه دوا كلكته كے بڑے بڑے ولايتي اور ديسي دوا خانونمين بكتي هى ماسواے قيمت مذكورهٔ بالا كے محصول ڈاك چار اور آٹهه اونس كے ٹين كا آٹهه آنه ; اور ايك پونڈ كے ٹين كا بارهٔ آنه ٭

CRYSTALLYNE CINCHONA FEBRIFUGE.

A new and improved preparation made at the Government Factory from Red Cinchona Bark This is a more perfect substitute for Quinine than the ordinary uncrystallized Febrifuge. It can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds and upwards* at a time, from the Superintendent, Royal Botanic Garden, Seebpore, near Calcutta, for *cash only*, at the following rates: per four-ounce tin, R6-8; per eight-ounce tin, R12-8; per pound tin, R24. The general public can be supplied by the Superintendent, Royal Botanic Garden, for *cash only*, at the undernoted rates: per four-ounce tin, R8-8; per eight-ounce tin, R16-8; per pound tin, R32. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

كرسٹلبن سنكونا دوائي بخار ٭

لال سنكونا بارك كي ايك نئي اور عمده دوا گورنمنٹ فاكٹري مين تيار هوئي هى معمولي بے صاف كي هوئي دوائي بخار سے كونين كے لئے يهه بهت خوب قايم مقام هى اور سيب پور متصل كلكته كے بوٹانكل گارڈن يعني كمپني باغ كے سپرنٹنڈنٹ صاحب سے هر ايك ملازم سركاري كام اور خيرات كے لئے اور وه لوگ جو ايك مشت بيس پونڈ لين نقد اس بهار سے خريد سكتے هين يعنے چار آونس كے ٹين كا چهه روپيه آٹهه آنه ; آٹهه آونس كے ٹين كا باره روپيه آٹهه آنه ; اور ايك پونڈ كے ٹين كا چوبيس روپيه—

اور عام لوگون كو بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے نقد اس بهار پر مل سكتا هى يعنے چار آونس ٹين كا آٹهه روپيه آٹهه آنه ; آٹهه آونس كي ٹين كا سوله روپيه آٹهه آنه اور ايك پونڈ ٹين كا بتيس ٣٢ روپيه يهه دوا كلكته كے بڑي بڑي ولايتي اور ديسي دواخانون مين بهي بكتي هى محصول ڈاك چار آونس كي ٹين كے لئے چار آنه ; آٹهه بونس كي ٹين كے لئے آٹهه آنه اور ايك پونڈ كي ٹين كے لئے باره آنه علاوه اوپر لكهے هوئے نرخ كے هى ٭

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., or at Messrs. Brown & Co., at the prices specified below:—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 8 charts. R8.

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Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates. R2-8.

Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates. R1-8.

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Indian Meteorological Memoirs, Vol. I, Part VI, 4to, 62 pages. R1-8.

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Indian Meteorological Memoirs, Vol. II, Part IV, 4to, 232 pages, 7 plates. R3.

Report on the Vizagapatam and Backergunge Cyclones, October 1876, 4to, 87 pages, 4 plates. R2.

Report on the Madras Cyclone of May 1877, 4to, 117 pages text, 97 pages tables, 5 plates. R2-8.

Rainfall Chart of India showing the average annual distribution of rainfall (in colours). 8*a*.

Rainfall Map of India (in two sheets, scale 64 miles to one inch), showing the annual distribution of rainfall (in colours). R3.

Register of Original Observations of six stations in India for each of the years 1879 to 1884, corrected and reduced. Each year, R2-8.

The Indian Meteorologist's Vade Mecum, Part I [Instructions to Observers]. R3.

The Indian Meteorologist's Vade Mecum, Part II [The Meteorology of India]. R5.

Tables for the Reduction of Meteorological Observations in India. R2.

HENRY F. BLANFORD,
Meteorological Reporter to the Government of India.

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PART III.

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BRITISH BURMA.

NOTICE.

DEPUTY COMMISSIONER'S COURT, DISTRICT THONEGWA.

The 4th February 1886.

CIVIL SIDE MISCELLANEOUS CASE NO. 4 OF 1885.

IN THE MATTER OF THE ESTATE OF G. J. ROBERTS, DECEASED.

Whereas G. J. Roberts, late Manager, Government Tobacco Plantation, Maubin, Thonegwa District, died intestate on the 5th January 1885 Notice in pursuance of the 7th Section of Regulation V of 1799 is hereby given to all persons claiming to have any interest in the property and credits of the said G. J. Roberts, deceased, to appear in the said matter (if they think fit so to do) either personally or by a duly authorized agent, on the 15th May 1886, when the Court will proceed upon all the claims and pronounce judgment in the matter.

Dated Maubin, the 6th February 1886.

W. W. PEMBERTON,
District Judge, Thonegwa.

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Lost, Stolen or Destroyed.

Six Government Promissory Notes Nos. 114004, 111657, 102111, 102110, 102109, 102108, of the 4 per cent. of 1865, for ₹500 each, originally standing in the name of Ram Durga, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

RAM DURGA,
P. O. & Village Sholaghar,
Dacca.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information:—

ACT NO. VI OF 1886.

THE BIRTHS, DEATHS AND MARRIAGES REGISTRATION ACT, 1886.

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An Act to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes.

WHEREAS it is expedient to provide for the voluntary registration of births and deaths among certain classes of persons, for the more effectual registration of those births and deaths and of the marriages registered under Act III of 1872 or the Indian Christian Marriage Act, 1872, and of certain marriages registered under the Parsi Marriage and Divorce Act, 1865, and for the establishment of general registry offices for keeping registers of those births, deaths and marriages;

XV of 1872. XV of 1865.

And whereas it is also expedient to provide for the authentication and custody of certain existing registers made otherwise than in the performance of a duty specially enjoined by the law of the country in which the registers were kept, and to declare that copies of the entries in those registers shall be admissible in evidence;

It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title and commencement.

1. (1) This Act may be called the Births, Deaths and Marriages Registration Act, 1886; and

(2) It shall come into force on such day as the Governor General in Council, by notification in the Gazette of India, directs.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Local extent.

2. This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

"sign" includes mark, when the person making the mark is unable to write his name:

"prescribed" means prescribed by a rule made by the Governor General in Council under this Act: and

"Registrar of Births and Deaths" means a Registrar of Births and Deaths appointed under this Act.

Saving of local laws.

4. Nothing in this Act, or in any rule made under this Act, shall affect any law heretofore or hereafter passed providing for the registration of births and deaths within particular local areas.

Powers exercisable from time to time.

5. All powers conferred by this Act may be exercised from time to time as occasion requires.

CHAPTER II.

GENERAL REGISTRY OFFICES OF BIRTHS, DEATHS AND MARRIAGES.

Establishment of general registry offices and appointment of Registrars General.

6. (1) Each Local Government—

(a) shall establish a general registry office for keeping such certified copies of registers of births and deaths registered under this Act, or marriages registered under Act III of 1872 (*to provide a form of marriage in certain cases*) or the Indian Christian Marriage Act, 1872, or, beyond the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Bombay, under the Parsi Marriage and Divorce Act, 1865, as may be sent to it under this Act, or under any of the three last-mentioned Acts, as amended by this Act; and

XV of 1872. XV of 1865.

(b) may appoint to the charge of that office an officer, to be called the Registrar General of Births, Deaths and Marriages, for the territories under its administration:

(2) Provided that the Governor of Bombay in Council may, with the previous sanction of the Governor General in Council, establish two general registry offices and appoint two Registrars General of Births, Deaths and Marriages for the territories under his admininistration; one of such general registry offices and of such Registrars General being established and appointed for Sindh and the other for the other territories under the administration of the Governor of Bombay in Council.

Indexes to be kept at general registry office.

7. Each Registrar General of Births, Deaths and Marriages shall cause indexes of all the certified copies of registers sent to his office under this Act, or under Act III of 1872, the Indian Christian Marriage Act, 1872, or the Parsi Marriage and Divorce Act, 1865, as amended by this Act, to be made and kept in his office in the prescribed form.

XV of 1872. XV of 1865.

Indexes to be open to inspection.

8. Subject to the payment of the prescribed fees, the indexes so made shall be at all reasonable times open to inspection by any person applying to inspect them, and copies of entries in the certified copies of the registers to which the indexes relate shall be given to all persons applying for them.

The Births, Deaths and Marriages Registration Act, 1886.

(*Chapter III.—Registration of Births and Deaths.—Sections 9-17.*)

Copies of entries to be admissible in evidence.

9. A copy of an entry given under the last foregoing section shall be certified by the Registrar General of Births, Deaths and Marriages, or by an officer authorised in this behalf by the Local Government, and shall be admissible in evidence for the purpose of proving the birth, death or marriage to which the entry relates.

Superintendence of Registrars by Registrar General.

10. Each Registrar General of Births, Deaths and Marriages shall exercise a general superintendence over the Registrars of Births and Deaths in the territories for which he is appointed.

CHAPTER III.

REGISTRATION OF BIRTHS AND DEATHS.

A.—Application of this Chapter.

Persons whose births and deaths are registrable.

11. (*1*) The persons whose births and deaths shall, in the first instance, be registrable under this chapter are the following, namely:—

(*a*) in British India, the members of every race, sect or tribe to which the Indian Succession Act, 1865, applies, and in respect of which an order under section 332 of that Act is not for the time being in force, and all persons professing the Christian religion; X of 1865.

(*b*) in the dominions of Princes and States in India in alliance with Her Majesty, British subjects being members of a like race, sect or tribe, or professing the Christian religion:

(*2*) But the Local Government, by notification in the official Gazette, may, with the previous approval of the Governor General in Council, extend the operation of this chapter to any other class of persons either generally or in any local area.

B.—Registration Establishment.

Power for Local Government to appoint Registrars for its territories.

12. The Local Government may appoint, either by name or by virtue of their office, so many persons as it thinks necessary to be Registrars of Births and Deaths for such local areas within the territories under its administration as it may define and, if it sees fit, for any class of persons within any part of those territories.

Power for Governor General in Council to appoint Registrars for Native States.

13. The Governor General in Council may, by notification in the Gazette of India, appoint, either by name or by virtue of their office, so many persons as he thinks necessary to be Registrars of Births and Deaths for such local areas within the dominions of any Prince or State in India in alliance with Her Majesty as he may define and, if he sees fit, for any class of persons within any part of those dominions.

Registrar to be deemed a public servant.

14. Every Registrar of Births and Deaths shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Power to remove Registrars.

15. (*1*) The Local Government or the Governor General in Council, as the case may be, may suspend, remove or dismiss any Registrar of Births and Deaths.

(*2*) A Registrar of Births and Deaths may resign by notifying in writing to the Local Government or to the Governor General in Council, as the case may be, his intention to do so, and, on his resignation being accepted by the Local Government or the Governor General in Council, he shall be deemed to have vacated his office.

Office and attendance of Registrar.

16. (*1*) Every Registrar of Births and Deaths shall have an office in the local area, or within the part of the territories or dominions, for which he is appointed.

(*2*) Every Registrar of Births and Deaths to whom the Local Government may direct this sub-section to apply shall attend at his office for the purpose of registering births and deaths on such days and at such hours as the Registrar General of Births, Deaths and Marriages may direct, and shall cause to be placed in some conspicuous place on or near the outer door of his office his name, with the addition of Registrar of Births and Deaths for the local area or class for which he is appointed, and the days and hours of his attendance.

Absence of Registrar or vacancy in his office.

17. (*1*) When any Registrar of Births and Deaths to whom the Local Government may direct this section to apply, not being a Registrar of Births and Deaths for a local area in the town of Calcutta, Madras or Bombay, is absent, or when his office is temporarily vacant, any person whom the Registrar General of Births, Deaths and Marriages appoints in this behalf, or, in default of such appointment, the Judge of the District Court within the local limits of whose jurisdiction the Registrar's office is situate, or such other officer as the Local Government appoints in this behalf, shall be the Registrar of Births and Deaths during such absence or until the Local Government fills the vacancy.

(*2*) When any such Registrar of Births and Deaths for a local area in the town of Calcutta, Madras or Bombay is absent, or when his office is temporarily vacant, any person whom the Registrar General of Births, Deaths and Marriages appoints in this behalf shall be the Registrar of Births and Deaths during such absence or until the Local Government fills the vacancy.

The Births, Deaths and Marriages Registration Act, 1886.

(Chapter III.—Registration of Births and Deaths.—Sections 18-24.)

(3) The Registrar General of Births, Deaths and Marriages shall report to the Local Government all appointments made by him under this section.

Register books to be supplied and preservation of records to be provided for.

18. The Local Government shall supply every Registrar of Births and Deaths with a sufficient number of register books of births and of register books of deaths, and shall make suitable provision for the preservation of the records connected with the registration of births and deaths.

C.—Mode of Registration.

Duty of Registrar to register births and deaths of which notice is given.

19. Every Registrar of Births and Deaths, on receipt of notice of a birth or death within the local area or among the class for which he is appointed, shall, if the notice is given within the prescribed time and in the prescribed mode by a person authorized by this Act to give the notice, forthwith make an entry of the birth or death in the proper register book:

Provided that—

(a) if he has reason to believe the notice to be in any respect false, he may refuse to register the birth or death until he receives an order from the Judge of the District Court directing him to make the entry and prescribing the manner in which the entry is to be made; and

(b) he shall not enter in the register the name of any person as father of an illegitimate child, unless at the request of the mother and of the person acknowledging himself to be the father of the child.

Persons authorized to give notice of birth.

20. Any of the following persons may give notice of a birth, namely:—

(a) the father or mother of the child;

(b) any person present at the birth;

(c) any person occupying, at the time of the birth, any part of the house wherein the child was born and having knowledge of the child having been born in the house;

(d) any medical practitioner in attendance after the birth and having personal knowledge of the birth having occurred;

(e) any person having charge of the child.

Persons authorized to give notice of death.

21. Any of the following persons may give notice of a death, namely:—

(a) any relative of the deceased having knowledge of any of the particulars required to be registered concerning the death;

(b) any person present at the death;

(c) any person occupying, at the time of the death, any part of the house wherein the death occurred and having knowledge of the deceased having died in the house;

(d) any person in attendance during the last illness of the deceased;

(e) any person who has seen the body of the deceased after death.

Entry of birth or death to be signed by person giving notice.

22. (1) When an entry of a birth or death has been made by the Registrar of Births and Deaths under section 19, the person giving notice of the birth or death must sign the entry in the register in the presence of the Registrar.

(2) Until the entry has been so signed, the birth or death shall not be deemed to be registered under this Act.

(3) When the birth of an illegitimate child is registered, and the mother and the person acknowledging himself to be the father of the child jointly request that that person may be registered as the father, the mother and that person must both sign the entry in the register in the presence of the Registrar.

Grant of certificate of registration of birth or death.

23. The Registrar of Births and Deaths shall, on application made at the time of registering any birth or death by the person giving notice of the birth or death, and on payment by him of the prescribed fee, give to the applicant a certificate in the prescribed form, signed by the Registrar, of having registered the birth or death.

Duty of Registrars as to sending certified copies of entries in register books to Registrar General.

24. (1) Every Registrar of Births and Deaths in British India shall send to the Registrar General of Births, Deaths and Marriages for the territories within which the local area or class for which he is appointed is situate or resides, at the prescribed intervals, a true copy certified by him, in the prescribed form, of all the entries of births and deaths in the register book kept by him since the last of those intervals

Provided that in the case of Registrars of Births and Deaths who are clergymen of the Churches of England, Rome and Scotland the Registrar may, if so directed by his ecclesiastical superior, send the certified copies in the first instance to that superior, who shall send them to the proper Registrar General of Births, Deaths and Marriages.

In this sub-section "Church of England" and "Church of Scotland" mean the Church of England and the Church of Scotland as by law established respectively; and "Church of Rome" means the Church which regards the Pope of Rome as its spiritual head.

The Births, Deaths and Marriages Registration Act, 1886.

(Chapter III.—Registration of Births and Deaths.—Sections 25-32.)

(2) The provisions of sub-section (1) shall apply to every Registrar of Births and Deaths in the dominions of any Prince or State in India in alliance with Her Majesty, with this modification that the certified copies referred to in that sub-section shall be sent to such one of the Registrars General of Births, Deaths and Marriages as the Governor General in Council, by notification in the Gazette of India, appoints in this behalf.

Searches and copies of entries in register books.

25. (1) Every Registrar of Births and Deaths shall, on payment of the prescribed fees, at all reasonable times, allow searches to be made in the register books kept by him, and give a copy of any entry in the same.

(2) Every copy of an entry in a register book given under this section shall be certified by the Registrar of Births and Deaths, and shall be admissible in evidence for the purpose of proving the birth or death to which the entry relates.

Exceptional provision for registration of certain births and deaths.

26. Notwithstanding anything in section 19, the Governor General in Council may make rules authorizing Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they are appointed.

D.—Penalty for False Information.

Penalty for wilfully giving false information.

27. If any person wilfully makes, or causes to be made, for the purpose of being inserted in any register of births or deaths, any false statement in connection with any notice of a birth or death under this Act, he shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

E.—Correction of Errors.

Correction of entry in register of births or deaths.

28. (1) If it is proved to the satisfaction of a Registrar of Births and Deaths that any entry of a birth or death in any register kept by him under this Act is erroneous in form or substance, he may, subject to such rules as may be made by the Governor General in Council with respect to the conditions and circumstances on and in which errors may be corrected, correct the error by entry in the margin, without any alteration of the original entry, and shall sign the marginal entry and add thereto the date of the correction.

(2) If a certified copy of the entry has already been sent to the Registrar General of Births, Deaths and Marriages, the Registrar of Births and Deaths shall make and send a separate certified copy of the original erroneous entry and of the marginal correction therein made.

CHAPTER IV.

AMENDMENT OF MARRIAGE ACTS.

Addition of new section after section 13, Act III of 1872.

29. After section 13 of Act III of 1872 (*to provide a form of marriage in certain cases*) the following section shall be inserted, namely:—

"13A. The Registrar shall send to the Registrar General of Births, Deaths and Marriages for the territories within which his district is situate, at such intervals as the Governor General in Council, from time to time, directs, a true copy certified by him, in such form as the Governor General in Council, from time to time, prescribes, of all entries made by him in the said marriage-certificate book since the last of such intervals."

Transmission of certified copies of entries in marriage-certificate book to the Registrar General of Births, Deaths and Marriages.

Amendment of the Indian Christian Marriage Act, 1872.

30. In the Indian Christian Marriage Act, 1872, the following amendments shall be made, namely:— XV of 1872.

(a) at the end of section 3, the words "'Registrar General of Births, Deaths and Marriages' means a Registrar General of Births, Deaths and Marriages appointed under the Births, Deaths and Marriages Registration Act, 1886," shall be added;

(b) for the words "Secretary to the Local Government", wherever they occur, and for the words "Secretary to a Local Government" in section 79, the words "Registrar General of Births, Deaths and Marriages" shall be substituted;

(c) for the words "at such places as the Local Government directs" in section 62 the words "in the office of the Registrar General of Births, Deaths and Marriages for the territories of the Local Government by which the person who keeps the register book was licensed" shall be substituted; and

(d) in section 81, after the words "Registrar General of Births, Deaths and Marriages" the words "in England" shall be added.

Addition of new section after section 8 of the Parsi Marriage and Divorce Act, 1865.

31. After section 8 of the Parsi Marriage and Divorce Act, 1865, the following section shall be inserted, namely:— XV of 1865.

"8A. Every Registrar, except the Registrar appointed by the Chief Justice of the High Court of Judicature at Bombay, shall, at such intervals as the Governor General in Council from time to time directs, send to the Registrar General of Births, Deaths and Marriages for the territories administered by the Local Government by which he was appointed a true copy certified by him, in such form as the Governor General, from time to time, prescribes, of all certificates entered by him in the said register of marriages since the last of such intervals."

Transmission of certified copies of certificates in marriage-register to Registrar General of Births, Deaths and Marriages.

CHAPTER V.

SPECIAL PROVISIONS AS TO CERTAIN EXISTING REGISTERS.

Permission to persons having custody of certain records to send them within one year to Registrar General.

32. If any person in British India, or in the dominions of any Prince or State in India in alliance with Her Majesty, has for the time being the custody of any register or record of

The Births, Deaths and Marriages Registration Act, 1886.

(Chapter V.—Special Provisions as to certain existing Registers.—Sections 33-37.)

birth, baptism, naming, dedication, death or burial of any persons of the classes referred to in section 11, sub-section (*1*), or of any register or record of marriage of any persons of the classes to which Act III of 1872 or the Indian Christian Marriage Act, 1872, or the Parsi Marriage and Divorce Act, 1865, applies, and if such register or record has been made otherwise than in performance of a duty specially enjoined by the law of the country in which the register or record was kept, he may, within one year from the date on which this Act comes into force, send the register or record to the office of the Registrar General of Births, Deaths and Marriages for the territories within which he resides, or, if he resides within the dominions of any such Prince or State as aforesaid, to such one of the Registrars General as aforesaid as the Governor General in Council, by notification in the Gazette of India, directs in this behalf.

XV of 1872.

XV of 1865.

Appointment of Commissioners to examine registers.

33. (*1*) The Governor General in Council may appoint so many persons as he thinks fit to be Commissioners for examining the registers or records sent to the Registrar General of Births, Deaths and Marriages under the last foregoing section.

(*2*) The Commissioners so appointed shall hold office for such period as the Governor General in Council, by the order of appointment, or any subsequent order, directs.

Duties of Commissioners.

34. (*1*) The Commissioners appointed under the last foregoing section shall enquire into the state, custody and authenticity of every such register or record as may be sent to the Registrar General of Births, Deaths and Marriages under section 32;

and shall deliver to the Registrar General a descriptive list or descriptive lists of all such registers or records, or portions of registers or records, as they find to be accurate and faithful.

(*2*) The list or lists shall contain the prescribed particulars and refer to the registers or records, or to the portions of the registers or records, in the prescribed manner.

(*3*) The Commissioners shall also certify in writing, upon some part of every separate book or volume containing any such register or record, or portion of a register or record, as is referred to in any list or lists made by the Commissioners, that it is one of the registers or records, or portions of registers or records, referred to in the said list or lists.

Searches of lists prepared by Commissioners and grant of certified copies of entries.

35. (*1*) Subject to the payment of the prescribed fees, the descriptive list or lists of registers or records, or portions of registers or records, delivered by the Commissioners to the Registrar General of Births, Deaths and Marriages shall be, at all reasonable times, open to inspection by any person applying to inspect it or them, and copies of entries in those registers or records shall be given to all persons applying for them.

(*2*) A copy of an entry given under this section shall be certified by the Registrar General of Births, Deaths and Marriages, or by an officer or person authorized in this behalf by the Local Government, and shall be admissible in evidence for the purpose of proving the birth, baptism, naming, dedication, death, burial or marriage to which the entry relates.

CHAPTER VI.

RULES.

Power for Governor General in Council to make rules.

36. In addition to any other power to make rules impliedly or expressly conferred by this Act, the Governor General in Council may make rules—

(*a*) to fix the fees payable under this Act;

(*b*) to prescribe the forms required for the purposes of this Act;

(*c*) to prescribe the time within which, and the mode in which, persons authorized under this Act to give notice of a birth or death to a Registrar of Births and Deaths must give the notice;

(*d*) to prescribe the registers to be kept and the form and manner in which Registrars of Births and Deaths are to register births and deaths under this Act, and the intervals at which they are to send to the Registrar General of Births, Deaths and Marriages true copies of the entries of births and deaths in the registers kept by them;

(*e*) to prescribe the particulars which the descriptive list or lists to be prepared by the Commissioners appointed under Chapter V are to contain, and the manner in which they are to refer to the registers or records, or portions of registers or records, to which they relate;

(*f*) to prescribe the custody in which those registers or records are to be kept; and

(*g*) generally to carry out the purposes of this Act.

Procedure for making and publication of rules.

37. (*1*) The Governor General in Council shall, before making rules under this Act, publish a draft of the proposed rules in such manner as may, in his opinion, be sufficient for the information of persons likely to be affected thereby.

(*2*) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(*3*) The Governor General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(*4*) Every rule made under this Act shall be published in the Gazette of India, and the publication in the Gazette of India of a rule purporting to be made under this Act shall be conclusive evidence that it has been duly made.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th February, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes, was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From Bábú Behary Lal Chandra, Krishnaghur, dated 28th January, 1885 [Paper No. 1].
From Officiating Registrar, High Court, Calcutta, No. 919, dated 19th March, 1885, and enclosure [Papers No. 2].
From Officiating Secretary to Chief Commissioner, Assam, No. 557, dated 6th April, 1885, and enclosure [Papers No. 3]
From Chief Secretary to Government, Madras, No. 944, dated 9th April, 1885, and enclosures [Papers No. 4].
From Under-Secretary to Government, Bombay, No. 1406, dated 18th April, 1885, and enclosures [Papers No. 5].
From Officiating Secretary to Government, Punjab, No. 409, dated 20th April, 1885, and enclosures [Papers No. 6].
Extract, paragraph XIV, from the Proceedings of the Meerut Association, No. 20, dated 8th March, 1885 [Paper No. 7]
From Officiating Secretary to Chief Commissioner, British Burma, No. 334—11S.S., dated 17th April, 1885, and enclosures [Papers No. 8].
From Under-Secretary to Government, Bombay, No. 1452, dated 23rd April, 1885, and enclosures [Papers No 9].
From Secretary to Chief Commissioner, Coorg, No. 112—13I., dated 21st April, 1885 [Paper No. 10].
From Under-Secretary to Government, Bombay, No. 1575, dated 29th April, 1885, and enclosures [Papers No. 11].
From Chief Commissioner, Ajmer-Merwára, No. 442, dated 29th April, 1885, and enclosure [Papers No. 12].
From Officiating Secretary to Government, Punjab, No. 500, dated 13th May, 1885, and enclosure [Papers No. 13].
From Secretary for Berar to Resident, Hyderabad, No. 171G., dated 16th May, 1885 [Paper No. 14].
From Under-Secretary to Government, Bombay, No. 1829, dated 18th May, 1885, and enclosure [Papers No. 15].
From Secretary to Government, Bengal, No. 514, dated 16th May, 1885, and enclosures [Papers No. 16].
From Secretary to Government, North-Western Provinces and Oudh, No. 629—VII-28-18, dated 10th June, 1885, and enclosures [Papers No. 17].
From Assistant Secretary to Chief Commissioner Central Provinces, No. 2445—118, dated 30th June, 1885 [Paper No. 18].

2. We have, on the advice of a leading member of the Parsi community at Bombay, proposed to extend to the scattered Parsi communities resident beyond the local limits of the ordinary original civil jurisdiction of the High Court at Bombay the same provisions for the more effectual registration of marriages as were proposed by the Bill to be conferred on the classes to whom Act III of 1872 and the Indian Christian Marriage Act, 1872, apply.

3. By section 11, sub-section (2), we propose to enable Local Governments, with the previous sanction of the Governor General in Council, to extend the operation of the chapter respecting the registration of births and deaths to any classes of the community which may be desirous of taking advantage of the provisions of that chapter.

4. By sections 12 and 13 we have proposed to enable Local Governments in British India, and the Governor General in Council in States in India in alliance with Her Majesty, to appoint Registrars of Births and Deaths for classes of persons as well as for local areas. It will thus be practicable to appoint ministers of religion to be Registrars of Births and Deaths for their own congregations only, without imposing on them duties for which they might have neither leisure nor inclination.

5. In section 14 we have provided that every Registrar of Births and Deaths shall be deemed to be a public servant. This provision appears to us to render it unnecessary to retain section 24 of the Bill as introduced.

6. By section 19 we have provided that if a Registrar of Births and Deaths has reason to believe any notice given to him to be in any respect false he may refuse to register the birth or death until he receives an order from the District Court directing him to make the entry and prescribing the manner in which the entry is to be made.

In the same section and in section 22, sub-section (3), we have reproduced the provisions of section 7 of the Statute 37 & 38 Vic., cap. 88.

7. In sections 20 and 21 we have classified, in a modified form, the persons authorised to give notices of births and deaths.

8. We have provided in section 24 that clergymen who may become Registrars of Births and Deaths shall send certified copies of the entries in their registers direct to the Registrar General unless they are required by their ecclesiastical superiors to transmit the copies through them.

9. By section 26 we have proposed to empower the Governor General in Council to make rules authorising Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they have been appointed. Events occurring in the course of journeys or in places for which Registrars of Births and Deaths have not been appointed, may by those rules be made registrable.

10. We have made fine an alternative punishment for the offence made punishable under section 27.

11. To section 36 we have added a clause enabling the Governor General in Council to make rules as to the custody of registers and records sent to the Registrar General under section 32.

12. The other amendments of the Bill are unimportant and do not call for special remark.

13. In regard to the argument which has been urged in some of the papers before us that the existing registers of certain religious bodies are admissible in evidence, we are informed that the legal value of those registers has been questioned by high authority, on the ground that they are not maintained under any special injunction of law, or in the ordinary course of business, within the meaning of the Indian Evidence Act, 1872.

14. As regards the working of the proposed Act we understand that existing machinery will, so far as possible, be utilised, and that expenses will be defrayed from fees payable under the Act.

15. Other objections taken to the Bill are (*a*) that some Registrars may object to the provisions of section 16, sub-section (2), and (*b*) that difficulties may result from the requirement of section 22, sub-section (1), that the person giving notice of a birth or death must sign the entry in the register in the presence of the Registrar. As regards the first of these objections we observe that section 16, sub-section (2), will not apply to all Registrars, but only to those to whom the Local Government applies the sub-section. As regards the second objection the risk of difficulties arising may be diminished, if not removed, by provision being made, in the rules under clause (*c*) of section 36, for an enlargement under certain circumstances of the time within which notices may be given of births and deaths.

16. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazettte of India	17th, 24th and 31st January, 1885.
Fort Saint George Gazette	10th February, 1885.
Bombay Government Gazette	22nd and 29th January, and 5th February, 1885.
Calcutta Gazette	21st and 28th January, and 4th February, 1885.
North-Western Provinces and Oudh Government Gazette	20th and 31st January, and 7th February, 1885.
Punjab Government Gazette	29th January, and 5th and 12th February, 1885.
Central Provinces Gazette	24th and 31st January, and 7th February, 1885.
British Burma Gazette	7th, 14th and 21st February, 1885.
Assam Gazette	7th, 14th and 21st February, 1885.
Coorg District Gazette	2nd March, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Telugu	31st March, 1885.
	Kanarese	8th April, 1885.
	Tamil	5th May, 1885.
	Hindustaní	12th May, 1885.
	Malayalam	2nd June, 1885.
Bombay	Maráthí, Gujaráthí	23rd April, 1885.
	Kanarese	30th May, 1885.
Bengal	Bengalí	3rd, 10th and 17th February, 1885.
	Hindí	17th and 24th February, and 3rd March, 1885.
	Uriya	12th, 19th and 26th February, 1885.
Punjab	Urdu	2nd, 9th and 16th March, 1885.
Central Provinces ...	Maráthí	2nd, 9th and 16th May, 1885.
British Burma ...	Burmese	21st and 28th March, and 4th April, 1885.
Assam	Bengalí	21st February, 1885.

17. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
PEARI MOHAN MUKERJI.
H. ST.A. GOODRICH.
ROBERT STEEL.
W. W. HUNTER.

The 5th February, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information :—

No. VII OF 1886.

An Act to amend the Indian Registration Act, 1877.

II of 1877. WHEREAS it is expedient to amend the Indian Registration Act, 1877, in manner hereinafter appearing; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Registration Act, 1886; and

(2) It shall come into force at once.

III of 1877.

Addition to section 17 of Act III of 1877.

2. After clause (*f*) of section 17 of the Indian Registration Act, 1877, the following clause shall be inserted, that is to say :—

"(*ff*) any debenture issued by any such Company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immoveable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the Company has mortgaged, conveyed or otherwise transferred the whole or part of its immoveable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures, or".

Addition to sections 17 and 89, and amendment of section 58, of same Act.

3. (1) After clause (*l*) of section 17 of the same Act the following clause shall be added, that is to say :—

"(*m*) orders granting loans under the Agriculturists' Loans Act, 1884, and instruments for securing the repayment of loans made under that Act."

XII of 1884.

(2) In section 58 of the same Act, for the words "or a copy of a certificate under the Land Improvement Act, 1871, sent by the Collector to be registered," or, where the Land Improvement Loans Act, 1883, is in force, for the words "or a copy of an order under the Land Improvement Loans Act, 1883, sent by the Collector to be registered," there shall be substituted the following words, namely :—

XXVI of 1871.

XIX of 1883.

XIX of 1883.

"or a copy sent to a registering officer under section 89".

(3) After the second paragraph of section 89 of the same Act the following paragraph shall be added, that is to say :—

"Every officer granting a loan under the Agriculturists' Loans Act, 1884, shall send a copy of any instrument whereby immoveable property is mortgaged for the purpose of securing the repayment of the loan, and, if any such property is mortgaged for the same purpose in the order granting the loan, a copy also of that order, to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such registering officer shall file the copy or copies, as the case may be, in his Book No. 1."

XII of 1884.

Further addition to section 17 of same Act.

4. After clause (*m*) of section 17 of the same Act as amended by this Act the following clause shall be added, that is to say :—

"(*n*) any endorsement on a mortgage-deed acknowledging the payment of the whole or any part of the mortgage-money, and any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage."

Amendment of section 50 of same Act.

5. In the second paragraph of section 50 of the same Act, "(*ff*)" shall be inserted between "(*f*)" and "(*g*)", and for the word and letter "and (*l*)" the letters and word "(*l*), (*m*) and (*n*)" shall be substituted.

Addition to section 90, and amendment of section 91, of same Act.

6. (1) After clause (*d*) of section 90 of the same Act the following clause shall be inserted, that is to say :—

"(*e*) notices given under section 74, or section 76, of the Bombay Land-revenue Code, 1879, of relinquishment of occupancy by occupants, or of alienated land by holders of such land".

Bom. Act V of 1879.

(2) In section 91, for the word and letter "and (*c*)" the letters and word "(*c*) and (*e*)" shall be substituted.

(3) The said Act shall be construed as if the amendments made in it by this section had been made at the time the Act came into force.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Indian Registration Act, 1877, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th February, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Registration Act, 1877, was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 1223, dated 22nd July, 1885 [Paper No. 1].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 3004—140, dated 8th August, 1885, and enclosure [Papers No. 2].
From Registrar, High Court, Calcutta, No. 2344, dated 13th August, 1885 [Paper No. 3].
From Secretary to Chief Commissioner, Coorg, No. 896—123, dated 13th August, 1885 [Paper No. 4].
From Chief Secretary to Government, Madras, No. 2049, dated 7th August, 1885, and enclosures [Papers No. 5].
From Secretary for Berar to Resident, Hyderabad, No. 6—B.-C., dated 19th August, 1885 [Paper No. 6].
From Secretary to Government, North-Western Provinces and Oudh, No. 848—VII-144-13, dated 1st September, 1885 [Paper No. 7].
From Chief Secretary to Government, Bengal, No. 966 P. D., dated 29th August, 1885, and enclosures [Papers No. 8].
Endorsement by Chief Secretary to Government, Madras, No. 2184, dated 21st August, 1885, and enclosure [Papers No. 9].
From Under-Secretary to Government, Bombay, No. 7268, dated 8th September, 1885 [Paper No. 10].
From Registrar, High Court, Calcutta, No. 2705, dated 18th September, 1885, and enclosure [Papers No. 11].
From Officiating Secretary to Government, Punjab, No. 1430 S., dated 21st September, 1885, and enclosures [Papers No. 12].
From Officiating Secretary to Chief Commissioner, British Burma, No. 131—25 L., dated 8th October, 1885, and enclosure [Papers No. 13].
From Mr. P. V. Krishnaswami Ayer, First Grade Pleader, Trichinopoly, No. 389, dated 29th November, 1885 [Paper No. 14].
Circular from Secretary to Government of India, Legislative Department, Nos. 1581—86, dated 13th October, 1885, with replies [Papers No. 15].
From Chief Secretary to Government, Bengal, No. 273 P., dated 23rd January, 1886, and enclosures [Papers No. 16].

2. The Bill as introduced has been approved by the authorities to whose criticism it was submitted. Some suggestions for the further amendment of the Act have been made; but, as the revision of the law relating to registration is understood to be under the consideration of the Government of India, we have deemed it advisable not to deal with them generally in this Bill. On one suggestion, however, we have deemed it necessary to act at once. It was that the law should declare receipts for payments of mortgage-money to be optionally, and not compulsorily, registrable. In connection with this suggestion we have considered the case reported at I. L. R. 6 All. 335, and the cases there cited, and the replies of Local Governments and High Courts to a letter addressed to them by the Government of India on the subject of those cases. The authorities to whom the letter was addressed are almost unanimously of opinion that, on grounds of convenience, receipts for payment of mortgage-money ought not to be compulsorily registrable. We concur in that opinion, and have added to the Bill a clause (section 4) excepting from the operation of clauses (*b*) and (*c*) of section 17 of the Act (i) any endorsement on a mortgage-deed acknowledging the payment of the whole or any part of the mortgage-money, whether the endorsement does or does not purport to extinguish the mortgage, and (ii) any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage. In so framing the clause we have, as regards endorsements, followed the course recommended by the High Court at Bombay, and, as regards other receipts, the general tenor of the opinions expressed by the authorities whom the Government of India has consulted.

3. The amendments which the Bill renders it necessary to make in section 50 of the Act have been made in a separate clause (section 5).

4. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	13th, 20th and 27th June, 1885.
Fort Saint George Gazette	30th June, 1885.
Bombay Government Gazette	18th and 25th June, and 2nd July, 1885.
Calcutta Gazette	24th June, and 1st and 8th July, 1885.
North-Western Provinces and Oudh Government Gazette	20th and 27th June, and 4th July, 1885.
Punjab Government Gazette	18th and 25th June, and 2nd July, 1885.
Central Provinces Gazette	20th and 27th June, and 4th July, 1885.
British Burma Gazette	4th, 11th and 18th July, 1885.
Assam Gazette	4th, 11th and 18th July, 1885.
Coorg District Gazette	1st August, 1885.
Sindh Official Gazette	2nd July, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	31st July, 1885.
	Telugu	Ditto.
	Hindustani	Ditto.
	Kanarese	7th August, 1885.
	Malayalam	Ditto.
Bombay	Marâthi	16th July, 1885.
	Gujarâthi	Ditto.
	Kanarese	Ditto.
	Sindhi	16th July, 1885.

Province.	*Language.*	*Date.*
Bengal	Bengali	14th, 21st and 28th July, 1885.
	Hindi	11th, 18th and 25th August, 1885.
Punjab	Urdu	27th July, and 3rd and 10th August, 1885.
Central Provinces ...	Maráthi	8th, 15th and 22nd August, 1885.
British Burma	Burmese	18th and 25th July, and 1st August, 1885.
Coorg	Kanarese	1st September, 1885.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P ILBERT.
S. C. BAYLEY.
V. N. MANDLIK.
G. H. P. EVANS.
ROBERT STEEL.
W. W. HUNTER.

The 5th February, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information :—

ACT NO. VIII OF 1886.

An Act to amend sections 12 and 13 of the Bengal Tenancy Act, 1885.

1 of 1885. WHEREAS it is expedient to amend sections 12 and 13 of the Bengal Tenancy Act, 1885, in manner hereinafter appearing; It is hereby enacted as follows :—

1. In section 12, sub-section (*2*), before the word "mortgage" the word "usufructuary" shall be inserted.

2. (*1*) In section 13, sub-section (*1*), before the words "the Court" the words "or when a mortgage of a permanent tenure, other than an usufructuary mortgage thereof, is foreclosed," shall be inserted.

(*2*) In the same sub-section, before the word "require" the words "or making a decree or order absolute for the foreclosure," shall be inserted.

(*3*) In the same sub-section, before the words "to pay into Court" the words "or mortgagee" shall be inserted.

(*4*) In the same sub-section, before the words "on the landlord" the words "or final foreclosure" shall be inserted.

(*5*) In section 13, sub-section (*2*), before the words "the Court" the words "or the decree or order absolute for the foreclosure has been made," shall be inserted.

(*6*) In the same sub-section, before the words "in the prescribed form," the words "or final foreclosure" shall be inserted.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th March, 1886, and is hereby promulgated for general information:—

ACT NO. IX OF 1886.

An Act to apply the Chutia Nagpur Encumbered Estates Act, 1876, to the Deo Estate in the Gaya District.

WHEREAS Rájá Bhikam Narayan Singh Bahadur, of Deo in the district of Gaya, is subject to, and his immoveable property is charged with, debts and liabilities other than debts due, and liabilities incurred, to the Government;

And whereas the said Rájá has requested that the provisions of the Chutia Nagpur Encumbered Estates Act, 1876, be applied to his case;

f 1876.

And whereas the persons to whom the debts are due and the liabilities have been incurred have assented to the application of the Chutia Nagpur Encumbered Estates Act, 1876, to the case, on the condition that their title to receive the principal and interest due to them be in no way impaired thereby;

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Deo Estate Act, 1886; and

(2) It shall come into force at once.

f 1876.

Application of Act VI of 1876 to the Deo Estate.

2. The provisions of the Chutia Nagpur Encumbered Estates Act, 1876, as amended by Act V of 1884, may be applied to the case of the said Rájá Bhikam Narayan Singh Bahadur, subject to the following modifications, namely:—

(1) The expressions "Commissioner", "Deputy Commissioner" and "holder", where used in the said Act, shall be construed as referring to the Commissioner of the Patna division, the Collector of the Gaya district and the said Rájá, respectively.

(2) Notwithstanding anything in section 2 of the said Act, the Commissioner may, without any further application from the said Rájá and without any further notification of the consent of the Lieutenant-Governor of Bengal, publish an order under that section appointing a manager and vesting in him the management of the whole of the immoveable property of or to which the said Rájá is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on him or his heir during the continuance of the management.

(3) Section 4 of the said Act shall be read as if after the words "and their families" the words "and persons entitled to receive maintenance from the property" were added.

(4) Notwithstanding anything in section 8—

the sums mentioned in column 2 and column 4 of the schedule to this Act, as principal and as balance due from the said Rájá on the thirty-first day of December, 1885, respectively,

and the rate of interest mentioned in column 3 of that schedule,

shall, save in so far as any error with respect thereto may be proved to the satisfaction of the Commissioner, be deemed to be justly due to the several persons mentioned in column 1 of the schedule.

(5) The scheme prepared and approved under section 11 of the said Act shall provide that out of the residue applicable under section 4 of that Act, after discharge of costs of management, to the settlement of debts and liabilities, interest at the rate of six per cent. per annum in respect of so much of the principal sum of six hundred and fifty thousand rupees as is for the time being due to the Mahárájá of Darbhangá shall be paid to the Mahárájá before any sum is paid thereout to any other creditor.

(6) The second clause of section 12 of the said Act shall be read as if for the words "at any time before a scheme has been approved by him under section 11" the words "at any time before the occurrence of either of the events mentioned in the first and third clauses of this section" were substituted.

(7) The power conferred on the manager by the second clause of section 16 of the said Act, to apply for the removal of a mortgagee or conditional vendee in possession, shall not be exercised.

(8) The exercise of the power of sale conferred by section 18 of the said Act shall be subject to the following conditions, namely :—

(a) that one month's notice shall be given to the Mahárájá of Darbhangá of the manager's intention to sell any property of which the said Mahárájá is mortgagee;

(b) that until the debt due to the said Mahárájá has been reduced to the sum of six hundred and fifty thousand rupees no portion of the proceeds of the sale of any of that property shall, without the previous consent of the Mahárájá, be paid to any other creditor; and

(c) that, except with the previous consent of the said Mahárájá, so much of that property shall be left unsold as will yield a yearly income sufficient, after compliance with the rest of the scheme prepared and approved under section 11 of the said Act, to meet the yearly interest for the time being payable to the Mahárájá.

(9) Section 23 of the said Act shall be read as if for the words "the Courts in Chutia Nagpur" the words "any Court" were substituted, and as if the following words were added to the section, namely :—"and a suit relating to a claim of maintenance from the property shall not be entertained by any such Court without the previous consent of the Commissioner".

Saving of priority of Crown debts.

3. Nothing contained in this Act shall be construed as affecting the priority of any debt due, or liability incurred, to the Government.

SCHEDULE.

(*See section 2, clause (4)*).

Name of Creditor.	Principal.			Annual rate of interest per centum.	Balance due on the 31st December, 1885.		
1	2			3	4		
	Rs.	A.	P.		Rs.	A.	P.
Mahárájá Lachhmeshar Singh Bahadur of Darbhangá.	6,50,000	0	0	6	8,18,141	4	0
Bábú Kameshwar Prasad.	2,89,751	12	2	6	2,85,340	2	7
Ditto . .	21,000	0	0	12	21,000	0	0
Ditto . .	9,000	0	0	12	9,000	0	0
Sayyid Lutf Ali Khan Bahadur.	12,045	4	0	6	13,460	8	8
Nurjahan Begum .	9,405	0	0	6	10,577	10	1
Gosain Dalmirpuri .	5,000	0	0	6	6,535	0	0
Gosain Dalmirpuri and Bhakhi Singh.	5,400	0	0	6	4,850	0	0
Bábú Ramgopal Singh and Bábú Ram Kirpal Singh.	4,000	0	0	12	4,000	0	0
Ditto . .	3,500	0	0	12	3,500	0	0
Ditto . .	14,484	8	9	6	15,377	12	2
Sayyid-un-nissa Bibi .	29,660	0	0	18	53,725	1	0
Bábú Baijnath Singh .	13,503	13	9	12	17,996	1	10
Ditto . .	777	8	5	*Nil*	777	8	5
Shaikh Imáman and Ramdhan Barai.	10,000	0	0	9	10,000	0	0
Bihari Lal Barik .	3,300	0	0	72	6,006	0	0
Ditto . .	1,750	0	0	72	3,094	0	0
Lachhman Dás and Mathura Dás.	4,998	2	6	6	4,215	14	7
Ramkishn Dás . .	1,195	10	0	12	1,267	5	0
Narayan Sahu, Sheo Sahu, Bhichuk Sahu and Sheocharan Sahu.	3,500	0	0	12	3,052	12	0
Madho Singh . .	7,702	0	6	6	7,070	6	11
Raghubar Singh .	3,000	0	0	12	2,824	2	4
Bishn Saran Lal .	389	0	0	12	389	0	0
Mahárání Baliráj Kunwar.	80,000	0	0	4½	80,000	0	0

S. HARVEY JAMES,

Offg. Secy. to the Govt of India

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication].

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th March, 1886, and is hereby promulgated for general information:—

ACT NO. X OF 1886.

An Act to amend the Code of Criminal Procedure, 1882, and certain other Acts.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882, and certain other Acts; It is hereby enacted as follows:—

of 1882.

Code of Criminal Procedure, 1882.

Amendment of section 31 of the Code of Criminal Procedure.

1. In the last paragraph of section 31 of the Code of Criminal Procedure, 1882, for the words "any sentence of imprisonment for a term exceeding three years" the words "any sentence of imprisonment for a term exceeding four years, and any sentence of transportation," shall be substituted.

of 1882.

Substitution of new section for section 34.

2. For section 34 of the same Code the following shall be substituted, namely:—

Higher powers of certain District Magistrates.

"34. The Court of a District Magistrate, specially empowered under section 30, may pass any sentence authorized by law, except a sentence of death or of transportation for a term exceeding seven years or of imprisonment for a term exceeding seven years; but any sentence of imprisonment for a term exceeding four years, and any sentence of transportation, shall be subject to confirmation by the Sessions Judge"

Addition to section 55 and section 56.

3. After section 55 of the same Code, and after section 56 thereof, the following shall be added, namely:—

"This section applies to the police in the towns of Calcutta and Bombay."

Amendment of sections 88 and 514.

4. In sections 88 and 514 of the same Code, after the words "District Magistrate" the words "or Chief Presidency Magistrate" shall be inserted.

Amendment of section 110.

5. In section 110 of the same Code, for the words "Sub-divisional Magistrate or Magistrate of the first class specially empowered in this behalf by the Local Government" the words "or Sub-divisional Magistrate, or a Magistrate of the first class specially empowered in this behalf by the Local Government" shall be substituted.

Amendment of section 162.

6. In section 162 of the same Code the word "shall" shall be inserted before the words "be used".

Amendment of section 173

7. In section 173 of the same Code, the following shall be substituted for the second paragraph, namely:—

"Where a superior officer of police has been appointed under section 158, the report shall, in any cases in which the Local Government by general or special order so directs, be submitted through that officer, and he may, pending the orders of the Magistrate, direct the officer in charge of the police-station to make further investigation."

Amendment of section 266.

8. In section 266 of the same Code, for the word and figures "section 307" the words and figures "sections 276 and 307" shall be substituted.

Amendment of section 269.

9. For the second paragraph of section 269 of the same Code the following shall be substituted, namely:—

"When the accused is charged at the same trial with several offences of which some are and some are not triable by jury, he shall be tried by jury for such of those offences as are triable by jury, and by the Court of Session, with the aid of the jurors as assessors, for such of them as are not triable by jury."

Substitution of new section for section 398.

10. For section 398 of the same Code the following shall be substituted, namely:—

Provisions supplemental to sections 35, 396 and 397.

"398. (*1*) Nothing in section 396 or section 397 shall be held to excuse any person from any part of the punishment to which he is liable upon his former or subsequent conviction.

(*2*) When an award of imprisonment in default of payment of a fine is annexed to a substantive sentence of imprisonment, or to a sentence of transportation or penal servitude for an offence punishable with imprisonment, and the person undergoing the sentence is after its execution to undergo a further substantive sentence, or further substantive sentences, of imprisonment, transportation or penal servitude, effect shall not be given to the award of imprisonment in default of payment of the fine until the person has undergone the further sentence or sentences."

Amendment of section 401.

11. (*1*) For the third paragraph of section 401 of the same Code the following shall be substituted, namely:—

"If any condition on which a sentence has been suspended or remitted is, in the opinion of

the Governor General in Council or of the Local Government, as the case may be, not fulfilled, the Governor General in Council or the Local Government may cancel the suspension or remission, and thereupon the person in whose favour the sentence has been suspended or remitted may, if at large, be arrested by any Police-officer without warrant and remanded to undergo the unexpired portion of the sentence."

(2) After the third paragraph of the same section the following shall be inserted, namely :—

"The condition on which a sentence is suspended or remitted under this section may be one to be fulfilled by the person in whose favour the sentence is suspended or remitted, or one independent of his will."

New sections to follow section 475.

12. After section 475 of the same Code the following sections shall be inserted, namely :—

Power of Governor General in Council to order criminal lunatics confined by order of Local Government to be removed from one province to another.

"475A. The Governor General in Council may direct that any person whom the Local Government has ordered under this chapter to be confined in a lunatic asylum, jail or other place of safe custody, shall be removed from the place where he is confined to any lunatic asylum, jail or other place of safe custody in British India.

Power of Local Government to relieve Inspector General of certain functions.

"475B. The Local Government may empower the officer in charge of the jail in which a person is confined under the provisions of section 466 or section 471 to discharge all or any of the functions of the Inspector General of Prisons under section 472, section 473 or section 474."

Amendment of section 495.

13. (1) For the first sentence of section 495 of the same Code the following shall be substituted, namely :—

"Any Magistrate inquiring into or trying any case may permit the prosecution to be conducted by any person other than an officer of police below a rank to be prescribed by the Local Government in this behalf with the previous sanction of the Governor General in Council."

(2) After the last sentence of the same section the following shall be added, namely :—

"An officer of police shall not be permitted to conduct the prosecution if he has taken any part in the investigation into the offence with respect to which the accused is being prosecuted."

Amendment of section 510.

14. In section 510 of the same Code, for the word "the" before the words "Chemical Examiner" where those words first occur, the word "any" shall be substituted.

New section to follow section 541.

15. After section 541 of the same Code the following shall be inserted, namely :—

Removal to criminal jail of accused or convicted persons who are in confinement in civil jail, and their return to the civil jail.

"541A. (1) If any person liable to be imprisoned or committed to custody under this Code is in confinement in a civil jail, the Court or Magistrate ordering the imprisonment or committal may direct that the person be removed to a criminal jail.

"(2) When a person is removed to a criminal jail under sub-section (1), he shall, on being released therefrom, be sent back to the civil jail, unless either—

"(a) three years have elapsed since he was removed to the criminal jail, in which case he shall be deemed to have been discharged from the civil jail under section 342 of the Code of Civil Procedure; or

"(b) the Court which ordered his imprisonment in the civil jail has certified to the officer in charge of the criminal jail that he is entitled to be discharged under section 341 of the Code of Civil Procedure." XIV of 188

Addition of new section after section 558.

16. After section 558 of the same Code the following section shall be added, namely :— XIV of 188

Officers concerned in sales not to purchase or bid for property.

"559. A public servant having any duty to perform in connection with the sale of any property under this Code shall not purchase or bid for the property."

Correction of omission in Schedule II.

17. In Schedule II of the same Code, between the two lines of entries against section 211 of the Indian Penal Code the following shall be inserted, namely :— XLV of 18

Column 2.	Column 3.	Column 4.	Column 5.	Column 6.	Column 7.	Column 8.
"If offence charged be punishable with imprisonment for seven years.	Ditto	Ditto	Ditto	Ditto	Imprisonment of either description for seven years and fine.	Court of Session, Presidency Magistrate or Magistrate of the first class."

Further amendment of Schedule II.

18. In the same Schedule, for section 225A and the line of entries against that section the following shall be substituted, namely :—

Column 1.	Column 2.	Column 3.	Column 4.	Column 5.	Column 6.	Column 7.	Column 8.
"225A	Omission to apprehend, or sufferance of escape, on part of public servant in cases not otherwise provided for—						
	(a) in case of intentional omission or sufferance.	Shall not arrest without warrant.	Ditto .	Bailable	Ditto .	Imprisonment of either description for three years, or fine, or both.	Court of Session, Presidency Magistrate or Magistrate of the first class.
	(b) in case of negligent omission or sufferance.	Ditto .	Summons.	Ditto .	Ditto .	Simple imprisonment for two years, or fine, or both.	Presidency Magistrate or Magistrate of the first or second class.
"225B	Resistance or obstruction to lawful apprehension, or escape or rescue, in cases not otherwise provided for.	May arrest without warrant.	Warrant	Ditto .	Ditto .	Imprisonment of either description for six months, or fine, or both.	Ditto."

19. In the part of Schedule III of the same Code entitled "*IV.—Ordinary Powers of a Sub-divisional Magistrate,*" the following shall be inserted after the second article, namely :—

Correction of omission in Schedule III.

"(2A) Power to require security for good behaviour, section 110."

Bombay District Police Act, 1867.

20. The last nine words of section 23 of the Bombay District Police Act, 1867, are hereby repealed.

VII of

Amendment of Bombay District Police Act.

Indian Penal Code.

21. (*1*) In the second clause of section 40 of the Indian Penal Code, between the figures "66" and "71" the figures "67" shall be inserted.

of 1860.

Amendment of sections 40 and 64 of the Indian Penal Code.

(*2*) In the second clause of section 64 of the same Code, after the word "punishable" the words "with imprisonment or fine, or" shall be inserted.

22. In section 75 of the same Code, for the words "or to double the amount of punishment" to the end of the section, the following shall be substituted, namely :—

Amendment of section 75 of the Indian Penal Code.

"or to imprisonment of either description for a term which may extend to ten years."

23. After the first paragraph of section 216 of the same Code the following shall be inserted, namely :—

Addition to section 216 of the Indian Penal Code.

"'Offence' in this section includes also any act or omission of which a person is alleged to have been guilty out of British India which, if he had been guilty of it in British India, would have been punishable as an offence, and for which he is, under any law relating to extradition, or under the Fugitive Offenders Act, 1881, or otherwise, liable to be apprehended or detained in custody in British India; and every such act or omission shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in British India."

45 Vic., 69.

24. (*1*) For section 225A of the same Code the following sections shall be substituted, namely :—

Substitution of new sections for section 225A of the Indian Penal Code, and repeal of section 651 of the Code of Civil Procedure.

"225A. Whoever, being a public servant legally bound as such public servant to apprehend, or to keep in confinement, any person in any case not provided for in section 221, section 222 or section 223, or in any other law for the time being in force, omits to apprehend that person or suffers him to escape from confinement, shall be punished—

Omission to apprehend, or sufferance of escape, on part of public servant in cases not otherwise provided for.

"(*a*) if he does so intentionally, with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and

"(*b*) if he does so negligently, with simple imprisonment for a term which may extend to two years, or with fine, or with both.

"225B. Whoever, in any case not provided for in section 224 or section 225 or in any other law for the time being in force, intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself or of any other person, or escapes or attempts to escape from any custody in which he is lawfully detained, or rescues or attempts to rescue any other person from any custody in which that person is lawfully detained, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both."

Resistance or obstruction to lawful apprehension, or escape or rescue, in cases not otherwise provided for.

(*2*) Section 651 of the Code of Civil Procedure is hereby repealed. XIV of 1882.

Prisoners' Act, 1871.

25. For sections 30, 31 and 32 of the Prisoners' Act, 1871, the following shall be substituted, namely :— V of 1871.

Substitution of new sections for sections 30, 31 and 32 of the Prisoners' Act.

"30. When any person is, or has been, sentenced to imprisonment by any Court, or, in default of giving security for keeping the peace or maintaining good behaviour, has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Local Government, or (subject to its orders and under its control) the Inspector General of Prisons, may order his removal during the period for which he has been sentenced to imprisonment or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of imprisonment within the territories subject to the same Local Government. X of 1882.

Removal from one jail to another in territories under same Local Government.

"31. (*1*) Whenever it appears to the Local Government that any person detained or imprisoned under any order or sentence of any Magistrate or Court is of unsound mind, that Government, by a warrant setting forth the grounds of belief that the person is of unsound mind, may order his removal to a lunatic asylum or other place of safe custody within the territories subject to the same Local Government, there to be kept and treated as the Local Government directs during the remainder of the term for which he has been ordered or sentenced to be detained or imprisoned, or, if on the expiration of that term it is certified by a medical officer that it is necessary for the safety of the prisoner or others that he should be further detained under medical care or treatment, then until he is discharged according to law.

Removal of lunatic prisoners.

"(2) When it appears to the Local Government that the prisoner has become of sound mind, that Government, by a warrant directed to the person having charge of the prisoner, shall, if the prisoner is still liable to be kept in custody, remand him to the prison from which he was removed or to another prison within the territories subject to the same Local Government, or, if the prisoner is no longer liable to be kept in custody, order him to be discharged.

"(3) The provisions of section 9 of Act XXXVI of 1858 (*relating to Lunatic Asylums*) shall apply to every person confined in a lunatic asylum under sub-section (1) after the expiration of the term for which he was ordered or sentenced to be detained or imprisoned; and the time during which a prisoner is confined in a lunatic asylum under that sub-section shall be reckoned as part of the term of detention or imprisonment which he may have been ordered or sentenced by the Magistrate or Court to undergo.

"(4) In any case in which a Local Government is competent under sub-section (1) to order the removal of a prisoner to a lunatic asylum or other place of safe custody within the territories subject to the same Local Government, the Governor General in Council may order his removal to any lunatic asylum or other place of safe custody in any part of British India; and the provisions of this section respecting the custody, detention, remand and discharge of a prisoner removed by order of a Local Government shall, so far as they can be made applicable, apply to a prisoner removed by order of the Governor General in Council.

Removal of prisoners from territories under one Local Government to territories under another.

"32. When any person is, or has been, sentenced to imprisonment by any Court, or, in default of giving security for maintaining good behaviour, has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Governor General in Council may order his removal during the period for which he has been sentenced to imprisonment or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of imprisonment in British India." X of 188

S. HARVEY JAMES,
Offg. Secy. to the Government of India.

The following Report of the Select Committee on the Bill to amend the Code of Criminal Procedure, 1882, the Bombay District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th March, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Code of Criminal Procedure, 1882, the Bombay District Police Act, 1867, the Indian Penal Code and the Prisoners' Act, 1871, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Mr. P. R. Desai, Pleader, District Court, Satára, dated 27th August, 1885 [Paper No. 1].
From Mr. Nowrojee Ardeser, Pleader, District Court, Broach, dated 31st August, 1885 [Paper No. 2].
From Mr. Sorábshá Dádábhái Munsiffuá, No. 383, dated 5th September, 1885 [Paper No. 3].
From Secretary for Berar to Resident, Hyderabad, No. 357G., dated 16th September, 1885 [Paper No. 4].
From Secretary to Chief Commissioner, Coorg, No. 1103—142, dated 19th September, 1885 [Paper No. 5].
From Chief Commissioner, Ajmer-Merwára, No. 1033, dated 22nd September, 1885 [Paper No. 6].
From Officiating Secretary to Chief Commissioner, Assam, No. 1717, dated 21st September, 1885 [Paper No. 7].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 3684—179, dated 22nd September, 1885 [Paper No. 8].
From Chief Secretary to Government, Madras, No. 2429, dated 14th September, 1885, and enclosures [Papers No. 9].
From Secretary to Government, North-Western Provinces and Oudh, No. 1861—VI-395-21, dated 10th October, 1885, and enclosures [Papers No. 10].
From Chief Secretary to Government, Madras, No. 2647, dated 30th September, 1885, and enclosures [Papers No. 11].
Supplementary Memorandum of Suggestions by Mr P. R. Desai, Pleader, District Court, Satára, dated 24th October, 1885 [Paper No. 12].
From Mr. P. V. Krishnaswami Ayer, First Grade Pleader, Trichinopoly, No. 388, dated 29th November, 1885 [Paper No. 13].
From Officiating Secretary to Chief Commissioner, British Burma, No. 137—30L., dated 8th October, 1885, and enclosure [Papers No. 14].
From Under-Secretary to Government, Bombay, No. 8050, dated 20th November, 1885, and enclosures [Papers No. 15].
Suggestions by Mr. M. Subba Rao, First Grade Pleader, Mangalore, dated 5th December, 1885 [Paper No. 16].
From Officiating Secretary to Government, Punjab, No. 1061, dated 18th December, 1885, and enclosures [Papers No. 17].
From Registrar, High Court, Calcutta, No. 2414, dated 29th December, 1885, and enclosure [Papers No. 18].
From Chief Secretary to Government, Bengal, No. 142J., dated 8th January, 1886, and enclosures [Papers No. 19].
From Registrar, High Court, Calcutta, No. 274, dated 6th February, 1886 [Paper No. 20].

2. The object of the Bill was, as remarked in the Statement of Objects and Reasons, to correct certain minor defects of the criminal law which had been brought to the notice of the Government of India since the passing of the Code of Criminal Procedure, 1882. The papers laid before us contain numerous suggestions for other amendments in the Code. We have given our careful attention to these suggestions, but have come to the conclusion that, subject to a very few exceptions, it would not be expedient to act upon them without giving further notice to the public, and, for this reason, we have abstained from dealing with them in the present Bill. Among the sections to which our attention has been thus directed, and the propriety of amending which should, we

think, be considered by the legislature on the next suitable opportunity, are section 107 (with advertence to the cases reported at I. L. R. 6 All. 26 and 11 Cal. 737), section 110 (with respect to habitual protectors or harbourers of thieves and habitual aiders in the concealment or disposal of stolen property), section 145 (with advertence to the case reported at I. L. R. 11 Cal. 413), section 9 or section 193 (with respect to the powers of Additional or Joint Sessions Judges), section 239 (with respect to the meaning of the words "in the same transaction"), section 348 (for applying the procedure of section 349 to habitual offenders forwarded to the Court of Session), and section 437 (for the purpose of reconciling the conflicting rulings as to the meaning of the words "further inquiry").

3. We will now notice in consecutive order such sections of the Bill as appear to us to call for remark.

4. *Sections 1 and 2.*—There are sections of the Indian Penal Code under which transportation for shorter terms than seven years may be awarded, but we are of opinion that any sentence of transportation passed by an Assistant Sessions Judge or District Magistrate should be subject to confirmation by the Sessions Judge.

5. *Section 3.*—We have added this section at the instance of the Government of Bengal. It appears to us that sections 55 and 56 of the Code should apply to the police in the towns of Calcutta and Bombay as they do to the police in the town of Madras and in the rest of British India.

6. *Section 4.*—The Chief Presidency Magistrate of Madras has pointed out that there is the same defect in section 514 as in section 88.

7. *Section 7.*—The practice of submitting final police reports through a superior officer of police depends on circumstances varying from season to season and from province to province and even from district to district, and should, in our opinion, be left to be regulated by the Local Government.

8. *Section 9.*—We have, on the recommendation of the Madras Government and High Court, amended section 269 of the Code so that, where an accused person is charged at the same trial with several offences of which some are and some are not triable by jury, he shall be tried by jury for such of those offences as are triable by jury, and by the Court of Session, with the aid of the jurors as assessors, for such of them as are not triable by jury.

9. *Section 10.*—The object of the amendment made by this section is to secure uniformity of practice with respect to the time when imprisonment in default of payment of fine is to be undergone where there are other substantive sentences of imprisonment to be undergone after the execution of the sentence to which the award of imprisonment in default of payment of fine was annexed.

10. *Section 11.*—There has been some misunderstanding in regard to the proposed amendment of section 401. It was originally proposed to meet a technical difficulty arising out of the case of a prisoner who had become insane after his discharge, and it appears to us that in the case of political offenders it may be useful as enabling the Government to set them at large on the understanding that, if any movement with which they were connected revives, they will, in the interests of the public safety, be re-arrested and detained until either the movement again subsides or they complete their sentences, whichever event may first occur.

11. *Section 12.*—We have, on the recommendation of the Bombay Government, authorised Local Governments to empower officers in charge of jails to discharge certain functions of the Inspector General of Prisons. It is often impossible for the Inspector General punctually to discharge the functions personally.

12. *Section 13.*—Difficulty has been caused by the specification in the Code of the rank of the police-officer who may be permitted to conduct a prosecution. Inspectors are officers of different rank in different parts of the country. We have, therefore, left it to Local Governments to prescribe the rank with the previous sanction of the Governor General in Council, but we have provided that an officer of police shall not be permitted to conduct the prosecution if he has taken any part in the investigation into the offence with respect to which the accused is being prosecuted.

13. *Section 16.*—A case which has recently occurred in the Bombay Presidency has suggested the introduction into the Code of Criminal Procedure of a section on the lines of section 292 of the Code of Civil Procedure.

14. *Section 17.*—This section in the Bill has been misunderstood. In Schedule II to the Code of Criminal Procedure as it now stands, the punishment for making a false charge of an offence punishable with imprisonment for a term of seven years appears as imprisonment for two years only, whereas the punishment may under the Indian Penal Code be imprisonment extending to seven years.

15. *Section 21.*—The object of this section is to make the provisions of section 67 of the Indian Penal Code applicable to all fines imposed under any law, and to make it clear that section 64 applies to offences punishable with imprisonment *or* fine as well as to offences punishable with both imprisonment *and* fine.

16. *Section 22.*—We agree with the Government of the North-Western Provinces and Oudh, the High Court at Madras and the other authorities who have directed attention to section 75 of the Indian Penal Code, in considering that the alternative penalties prescribed by the section must often be either inadequate or excessive, and that a wider discretion should be given to the Courts. We have provided therefore that on repeated conviction of an offence

punishable under Chapter XII or Chapter XVII of the Indian Penal Code the offender shall be subject to transportation for life or, in the discretion of the Court, to imprisonment for any term not exceeding ten years.

17. *Section 23.*—At present there is no provision of law for the punishment of a person who, knowing that a warrant has been issued by a Magistrate for the apprehension of a foreign subject under the Foreign Jurisdiction and Extradition Act, 1879, harbours that subject. The inconvenience resulting from the absence of such a provision has been pointed out by the Government of the North-Western Provinces and Oudh, and ought in our opinion to be removed.

18. *Section 24.*—We have added a section suggested by the case reported at I. L. R. 12 Cal. 190.

19. *Section 25.*—We have proposed to re-enact in an amended form the whole of the three sections of the Prisoners' Act, 1871, relating to the removal of prisoners, instead of merely patching the existing sections.

20. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	25th July, and 1st and 8th August, 1885.
Fort Saint George Gazette	14th August, 1885.
Bombay Government Gazette	30th July, and 6th and 13th August, 1885.
Calcutta Gazette	5th, 12th and 19th August, 1885.
North-Western Provinces and Oudh Government Gazette...	1st, 8th and 15th August, 1885.
Punjab Government Gazette	30th July, and 6th and 13th August, 1885.
Central Provinces Gazette	1st, 8th and 15th August, 1885.
British Burma Gazette	15th, 22nd and 29th August, 1885.
Assam Gazette	15th, 22nd and 29th August, 1885.
Coorg District Gazette	1st September, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	23rd October, 1885.
	Telegu	25th September, 1885.
	Hindustani	3rd October, 1885.
Bombay	Marathi...	27th August, 1885.
	Gujarathi	27th August, 1885.
	Kanarese	27th August, 1885.
Bengal	Bengali	22nd and 29th September, and 6th October, 1885.
	Hindi	13th, 20th and 27th October, 1885.
	Uriya	15th, 22nd and 29th October, 1885.
North-Western Provinces and Oudh...	Urdu	29th August, and 5th and 12th September, 1885.
Punjab	Urdu	27th August, 1885.
Central Provinces	Hindi	5th, 12th and 19th September, 1885.
	Marathi...	12th, 19th and 26th September, 1885.
British Burma	Burmese	12th, 19th and 26th September, 1885.

21. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
W. W. HUNTER.
G. H. P. EVANS.*
PEÁRI MOHAN MUKERJI.
H. ST.A. GOODRICH.
J. W. QUINTON.
V. N. MANDLIK.

The 5th March, 1886.

* I much doubt the advisability of amending section 107 in the direction suggested.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th March, 1886, and is hereby promulgated for general information :—

ACT NO. XI OF 1886.

THE INDIAN TRAMWAYS ACT, 1886.

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Preliminary.

SECTIONS.

1. Short title and commencement.
2. Local extent.
3. Definitions.

Orders authorising the Construction of Tramways.

4. Application for and consent necessary to making of order.
5. Consent of local or road authority not necessary in certain cases.
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7. Contents of order.
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9. Power to authorise joint work by local authorities.
10. Cessation of powers given by an order.

Construction and Maintenance of Tramways.

11. Mode of formation of tramway.
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14. Rights of promoters and the public over tramways.
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17. Grant to third parties of licenses to use tramway in certain events.
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SECTIONS.

19. Cessation of powers of promoter and lessee on discontinuance of tramway.
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22. Future purchase of undertaking by local authority.

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Rules.

24. Power to make rules.
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39. Promoter to have right of user only.
40. Saving of power over roads traversed by tramways.
41. Saving of power of local authority and police to regulate traffic on roads.

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(Orders authorising the Construction of Tramways.—Section 1-4.)

Supplemental Provisions.

SECTIONS.

42. Promoters, lessees and licensees to be responsible for all injuries.
43. Want of funds not a sufficient reason for default.
44. Power to exempt from municipal taxation.
45. Application by local authorities of local funds to tramways.
46 Extension of Act to existing tramways.
47. Prohibition of construction of tramways except under this Act.
48. Transfer of control on exclusion of local area from circle of local authority.
49. Explanation and amendment of section 54 of Railway Act.
50. Powers of Local Government exerciseable from time to time.

An Act to facilitate the construction and to regulate the working of Tramways.

WHEREAS it is expedient to facilitate the construction and to regulate the working of tramways; It is hereby enacted as follows:—

Preliminary.

Short title and commencement.

1. (*1*) This Act may be called the Indian Tramways Act, 1886; and

(*2*) It shall come into force at once.

Local extent.

2. (*1*) It extends in the first instance to the whole of British India, except the territories administered by the Governor of Fort Saint George in Council, the Governor of Bombay in Council and the Lieutenant-Governor of Bengal.

(*2*) But the Governor of Fort Saint George in Council, the Governor of Bombay in Council or the Lieutenant-Governor of Bengal may, by notification in the official Gazette, extend this Act to the whole or any part of the territories under his administration.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "local authority" means a municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund:

(*2*) "road" means the way of a road, street, thoroughfare, passage or place along or across which a tramway authorised under this Act is, or is intended to be, laid, and includes the surface-soil and sub-soil of a road, and the footway, berms, drains and ditches of a road, and any bridge, culvert or causeway forming part of a road:

(*3*) "road-authority", in relation to a road, means—

(*a*) if a local authority maintains and repairs the road, then that authority;

(*b*) if a local authority does not maintain and repair the road, and the road is neither vested in Her Majesty nor maintained and repaired by the Government, then the person in whom the road is vested; and

(*c*) if a local authority does not maintain and repair the road, and the road is vested in Her Majesty or maintained and repaired by the Government, then the Local Government:

(*4*) "circle", in relation to a local authority or road-authority, means the area within the control of that authority:

(*5*) "tramway" means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway:

(*6*) "order" means an order authorising the construction of a tramway under this Act, and includes a further order substituted for, or amending, extending or varying, that order:

(*7*) "promoter" means a local authority or person in whose favour an order has been made, and includes a local authority or person on whom the rights and liabilities conferred and imposed on the promoter by this Act and by the order and any rules made under this Act as to the construction, maintenance and use of the tramway, have devolved:

(*8*) "undertaking" includes all moveable and immoveable property of the promoter suitable to and used by him for the purposes of the tramway:

(*9*) "carriage", in the case of a tramway on which steam-power or any other mechanical power is used, includes an engine worked on the tramway for the purpose of producing that power:

(*10*) "toll" includes any charge leviable in respect of the use of a tramway:

(*11*) "lessee" means a person to whom a lease has been granted of the right of user of a tramway and of demanding and taking the authorised tolls:

(*12*) "District Magistrate" includes an officer empowered by the Local Government by name or by virtue of his office to discharge within any local area all or any of the functions of a District Magistrate under this Act:

(*13*) "District Court" means a principal Civil Court of original jurisdiction, and includes a High Court having ordinary original civil jurisdiction:

(*14*) "Collector" means the chief officer in charge of the revenue-administration of a district, and includes an officer empowered by the Local Government by name or by virtue of his office to discharge within any local area the functions of a Collector under this Act: and

(*15*) "prescribed" means prescribed by rules made by the Local Government under this Act.

Orders authorising the Construction of Tramways.

Application for and consent necessary to making of order.

4. (*1*) The Local Government may make an order authorising the construction of a tramway in a circle on application made—

(*a*) by the local authority of the circle with the consent of the road-authority of any road or part of a road which is to be traversed by the tramway and of which the local authority is not itself the road-authority; or

The Indian Tramways Act, 1886.

(*Orders authorising the Construction of Tramways.—Sections 5-7.*)

(*b*) by any person with the consent of the local authority of the circle, and of the road-authority of any road or part of a road which is to be traversed by the tramway and of which the local authority is not the road-authority:

Provided that, if any part of the proposed tramway is to traverse land which is not included within the limits of a municipality or of a cantonment, the Local Government shall not make the order without the previous sanction of the Governor General in Council.

(*2*) A local authority shall not make an application for an order, or be deemed to consent to an application being made by any person for an order, unless the making of the application or the giving of the consent has been approved by the local authority in manner prescribed.

Consent of local or road-authority not necessary in certain cases.

5. When it is proposed to lay a tramway in two or more circles, and a local authority or road-authority having control in either or any of the circles does not consent thereto, or attaches conditions to its consent, the Local Government may, nevertheless, make an order authorising the construction of the tramway in the circle, or by the order impose on the promoter any conditions which it deems fit, if, after considering the reasons of the authority for withholding its consent or attaching the conditions thereto, it is satisfied that the construction of the tramway in the circle is expedient, or, as the case may be, that the conditions attached by the authority to its consent ought not to be imposed.

Procedure for making order.

6. (*1*) The Local Government on receiving an application shall consider it, and, if satisfied as to the propriety of proceeding thereon, publish in the official Gazette, and in such other manner as it deems sufficient for giving information to persons interested, a draft of a proposed order authorising the construction of the tramway.

(*2*) A notice shall be published with the draft stating that any objection or suggestion which any person may desire to make with respect to the proposed order will, if submitted to the Local Government on or before a date to be specified in the notice, be received and considered.

(*3*) If, after considering any objections or suggestions which may have been made with respect to the draft on or before the date so specified, the Local Government is of opinion that the application should be granted, with or without addition or modification, or subject or not to any restriction or condition, it may make an order accordingly.

(*4*) Every order authorising the construction of a tramway shall be published in the official Gazette in English, and in the other prescribed language or languages, if any; and that publication shall be conclusive proof that the order has been made as required by this section.

Contents of order.

7. (*1*) An order made under section 6 shall empower the promoter therein specified to construct and maintain the tramway therein described in the manner therein provided, and shall specify the time within which the tramway shall be commenced and the time within which it shall be completed and opened for public traffic.

(*2*) The order may also provide, in manner consistent with this Act, for all or any of the following, among other matters, that is to say:—

(*a*) a period before the expiration of which the tramway shall not be commenced, and the conditions subject to which the local authority, when it is not itself the promoter, may, within that period, elect to be substituted in the place of the promoter in respect of the undertaking or of so much thereof as is within its circle; and the limits of time within which, and the terms upon which, the local authority may, after the tramway has been constructed, require the promoter to sell to it the undertaking or so much thereof as is within its circle;

(*b*) the acquisition by the promoter of land for the purposes of the tramway, and the disposal by him of land which has been acquired but is no longer required for those purposes;

(*c*) the conditions subject to which roads may be opened and broken up for the purposes of the construction or maintenance of the tramway or any part thereof, and the method of, and materials to be used in, the re-instating of the roads, and the approval of the method and materials by the Local Government or the road-authority before the commencement of the work;

(*d*) the conditions on which the tramway may be constructed over a bridge or across a railway or tramway when the carriageway over the bridge is to form part of the tramway or when the tramway is to cross a railway or another tramway on the level;

(*e*) the space which shall ordinarily intervene between the outside of the carriageway on either side of a road whereon the tramway is to be constructed and the nearest rail of the tramway, and the conditions on which a smaller space may be permitted;

(*f*) the gauge of the tramway; the rails to be used, and the mode in which

The Indian Tramways Act, 1886.

(Orders authorising the Construction of Tramways.—Section 7.)

and the level at which, they shall be laid and maintained; and the adoption and application by the promoter of such improvements in the rails, and in their situation, and in the sub-structure upon which they rest, as the Local Government may from time to time require;

(*g*) the portion of the road or roads traversed by the tramway to be kept in repair by the promoter; the maintenance by the promoter to the satisfaction of the Local Government or the road-authority, or both, of that portion of the road or roads; and the liability of the promoter, on the requisition of the Local Government, from time to time to adopt and apply such improvements in the tramway as the Local Government may consider necessary or desirable for the safety or convenience of the public, and to alter the position or level of the tramway to suit future alterations in the road or roads;

(*h*) the application of material excavated by the promoter in the construction or maintenance of the tramway;

(*i*) the provision of such crossings, passing-places, sidings, junctions and other works, in addition to those specified in or authorised by the order, as may from time to time be necessary or convenient to the efficient working of the tramway;

(*j*) the powers which may from time to time be exercised by the Local Government, the local authority, the road-authority or any person in respect of sewers, drains, telegraph-lines, gas-pipes, water-pipes or other things in or on land occupied by the tramway; the notice (if any) to be given of the intended exercise of those powers; the manner in which the powers shall be exercised; and the extent to which the tramway and the traffic thereon may be interfered with in the exercise thereof;

(*k*) the conditions subject to which the promoter may from time to time interfere with, or alter or require the alteration of the position of, drains (not being sewers or main drains), telegraph-lines, gas-pipes, water-pipes or other things as aforesaid;

(*l*) the provision of a temporary tramway in place of a part of a tramway which has been removed, or of which the use has been discontinued, by reason of the execution of any work affecting a road along which the part of the tramway was laid, or by reason of the use of the road being interrupted by floods or other cause;

(*m*) the motive power to be used on the tramway, and the conditions on which steam-power or any other mechanical power may be used;

(*n*) the nature, dimensions, fittings, appliances and apparatus of the carriages to be used on the tramway, and the inspection and examination thereof by officers of the Local Government or the local authority, and the liability of the promoter or lessee, on the requisition of the Local Government, from time to time, to adopt and apply such improvements in the carriages, and in the fittings, appliances and apparatus, as the Local Government may consider necessary or desirable for the safety or convenience of the public;

(*o*) the traffic which may be carried on the tramway, the traffic which the promoter or lessee shall be bound to carry, and the traffic which he may refuse to carry; the tolls to be leviable by the promoter or lessee, and the periodical revision thereof by the Local Government; and the regulation of the traffic and of the levy of the tolls;

(*p*) the use of the tramway free of toll by the local authority, with its own carriages, for specified purposes, during specified hours, with power to the local authority to make such sidings and other works as may be necessary for communication between its premises and the tramway;

(*q*) the conditions subject to which the promoter may transfer the undertaking, or any part thereof, by sale, mortgage, lease, exchange or otherwise; and the conditions subject to which the local authority may be the transferee

(*r*) the performance by the Local Government or by the local authority or road-authority of any work required by the Act or the order to be done by the promoter; and

(*s*) the penalty to be incurred by the promoter or lessee for failure to observe any condition or direction contained in the order, and the application of the penalty when recovered.

(*3*) The Local Government may, in providing in the order for the acquisition of land for the purposes of a tramway of which the promoter is not a company, direct that land may be acquired for the promoter under the provisions of the Land Acquisition Act, 1870, in the same manner and on the same conditions as it might be acquired for the purposes of the tramway if a company were the promoter. X of 1870.

(*4*) The order shall imply the condition—

(*a*) in the case of a tramway of which a local authority is the promoter, that a lease thereof shall be granted only in manner by this Act provided; and

(*b*) in the case of a tramway of which a local authority is not the promoter, that a lease thereof shall be only of the right of user

The Indian Tramways Act, 1886.

(Orders authorising the Construction of Tramways.—Construction and Maintenance of Tramways.—Traffic on Tramways.— Sections 8-14.)

and of demanding and taking the authorised tolls, and shall not confer or impose on the lessee any of the powers or duties of the promoter in respect of the construction or maintenance of the tramway.

Further order.

8. (*1*) The Local Government may, on the application of the promoter, revoke, amend, extend or vary the order by a further order.

(*2*) An application for a further order shall be made in the same manner and subject to the same conditions as an application for an order.

(*3*) The Local Government may, in its discretion, either grant or reject the application.

(*4*) If it grants the application, it shall make the further order in the same manner as an order, except that no addition to, or modification of, the rights, powers and authorities asked for in the application, or restriction or condition with respect thereto, shall be made or imposed by the further order without the consent in writing of the promoter.

Power to authorise joint work by local authorities.

9. (*1*) Subject to, and in accordance with, the provisions of this Act, the Local Government may, on a joint application, or on two or more separate applications, make an order empowering two or more local authorities, respectively, jointly to construct the whole, or separately to construct parts, of a tramway, and jointly or separately to own the whole or parts thereof.

(*2*) All the provisions of this Act which relate to the construction of tramways shall extend and apply to the construction of the whole and the separate parts of the tramway, and the form of the order may be adapted to the circumstances of the case.

Cessation of powers given by an order.

10. (*1*) If a promoter authorised by an order to construct a tramway—

(*a*) does not within the time specified in the order substantially commence the construction of the tramway, or

(*b*) having commenced the construction, suspends it without a reason sufficient in the opinion of the Local Government to warrant the suspension, or

(*c*) does not within the time specified in the order complete the tramway and open it for public traffic,

the following consequences shall ensue:—

(i) the powers given by the order to the promoter for constructing the tramway and otherwise in relation thereto shall, unless the Local Government, by special direction in writing, prolongs the time or condones the suspension, cease to be exercised except as to so much of the tramway as is then completed;

(ii) as to so much of the tramway as is then completed, the Local Government may either permit, or refuse to permit, the powers given by the order to continue;

(iii) if the Local Government refuses to permit the powers to continue, then so much of the tramway as is then completed may be dealt with, under the provisions of this Act relating to the discontinuance of tramways, as a tramway of the working whereof the discontinuance has been proved to the satisfaction of the Local Government.

(*2*) A notification published by the Local Government in the official Gazette to the effect that on a date specified in the notification the construction of a tramway had not been substantially commenced or a tramway had not been completed and opened for public traffic, or that the construction of a tramway had been suspended without sufficient reason, shall, for the purposes of this section, be conclusive proof of the matter stated therein.

Construction and Maintenance of Tramways.

Mode of formation of tramway.

11. A tramway shall be constructed and maintained in the manner provided by the order.

Inspection of tramway before opening.

12. A tramway, or portion or extension of, or addition to, a tramway, shall not be opened for public traffic until an engineer appointed in this behalf by the Local Government has inspected it and certified it to be fit for such traffic.

Agreement between road-authority and promoter as to repair of roadway.

13. Subject to the provisions of any order for the time being in force with respect to the matters mentioned in section 7, sub-section (*2*), clause (*g*), the road-authority and the promoter may from time to time enter into agreements as to the keeping in repair of the whole or a part of a road traversed by a tramway, and as to the proportion to be paid by either of them of the expense of keeping the road or part in repair.

Traffic on Tramways.

Rights of promoters and the public over tramways.

14. (*1*) The promoter of a tramway shall, subject to the provisions of sub-section (*2*) and to the other provisions of this Act and of the order, have the exclusive use of the tramway for carriages with flange-wheels or other wheels suitable to run on the rail described in the order as the rail to be used on the tramway:

Provided that nothing in this Act or in the order or any rule made under this Act shall affect the right of any person authorised to use a tramway or railway to pass across a tramway constructed under this Act with carriages having wheels suitable to run on the rail thereof.

The Indian Tramways Act, 1886.

(*Traffic on Tramways.—Licenses to use Tramways.—Secs. 15-18.*)

(*2*) The public shall have a right to pass along or across any part of a road along or across which a tramway is constructed, whether on or off the tramway, with carriages not having flange-wheels or other wheels suitable to run on the rail of the tramway: Provided—

(*a*) that this sub-section shall not apply where the tramway is constructed on land the right to the exclusive possession of which has been acquired by the promoter; and

(*b*) that the Local Government may by an order authorise the construction of a tramway on any part of a road with rails raised above the surface of the road, if it is satisfied that the convenience of the public will not be injuriously affected thereby.

Tolls leviable by promoter or lessee.

15. (*1*) The promoter or lessee may demand and take, in respect of the tramway, tolls not exceeding the limits specified in or determinable under the order, or, if the order contains no provision in this behalf, then such sums as may from time to time be fixed by the promoter or lessee with the previous sanction of the Local Government.

(*2*) A list of all the tolls authorised to be levied shall be exhibited, in such languages as the District Magistrate may direct, in a conspicuous place inside and outside each of the carriages used upon the tramway.

Carriage of dangerous or offensive goods.

16. (*1*) A person shall not be entitled to carry or to require to be carried, on a tramway constructed under this Act, any goods of a dangerous or offensive nature.

(*2*) A person taking such goods with him on the tramway shall, before entering the carriage, give notice of their nature to the servant of the promoter or lessee in charge of the carriage.

(*3*) A person sending such goods by the tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the servant of the promoter or lessee with whom he leaves them for the purpose of their being sent by the tramway.

(*4*) Any servant of the promoter or lessee may refuse to carry upon the tramway a parcel which he suspects to contain goods of a dangerous or offensive nature, and, if any such parcel has been received for the purpose of being carried upon the tramway, may stop the transit thereof until he is satisfied as to the nature of its contents.

(*5*) Where a servant of the promoter or lessee refuses under sub-section (*4*) to carry a parcel which has been received for the purpose of being carried upon the tramway, he shall, as soon as may be, give notice of his refusal to the consignor or consignee if he refuses at a time when neither of them is present.

Licenses to use Tramways.

Grant to third parties of licenses to use tramway in certain events.

17. If, at any time after a tramway or part of a tramway has been for three years opened for public traffic in a circle, the local authority of the circle represents in writing to the Local Government that the public is deprived of the full benefit of the tramway or of the part thereof, the Local Government may, if after considering any statement which the promoter or lessee or both may desire to make, and after such further enquiry as it deems necessary, it is satisfied as to the truth of the representation, grant a license to any person to use the tramway conformably to this Act and to the order and the rules made under this Act, subject to the following provisions, namely:—

(*a*) the license shall be for a period not less than one year or more than three years from the date of the license, but the Local Government may in its discretion renew it;

(*b*) the license shall be to use the whole of the tramway for the time being opened for public traffic, or such part or parts of the tramway as the Local Government, having regard to the cause for granting the license, thinks fit;

(*c*) the license shall specify the number of carriages which the licensee shall run upon the tramway, the mode in which, and times at which, the carriages shall be run, the tolls to be paid to the promoter or lessee by the licensee for the use of the tramway, and the tolls, being those for the time being leviable by the promoter or lessee, which the licensee may demand and take for the use of his carriages;

(*d*) the licensee and his officers and servants shall permit one person, duly authorised for that purpose by the promoter or lessee, to travel free of toll in or upon each carriage of the licensee run upon the tramway for the whole or any part of a journey;

(*e*) any provision of this Act, or of the order or rules made under this Act, relating to the functions of a servant of a promoter or lessee shall be construed, so far as may be, as referring to a servant of the licensee; and

(*f*) the Local Government may revoke, alter or modify the license for any cause sufficient in its opinion to warrant the revocation, alteration or modification thereof.

Licensee to give to promoter or lessee an account of traffic.

18. A licensee shall, on demand, give to an officer or servant authorised in that behalf by the promoter or lessee an exact account in writing, signed by the licensee, of the number of passengers, or number or quantity of goods, conveyed by any and every carriage used by him on the tramway.

The Indian Tramways Act, 1886.

(*Discontinuance of Tramways.—Insolvency of Promoter.—Sections 19-21*) (*Purchase of Tramways.—Section 22.*)

Discontinuance of Tramways.

Cessation of powers of promoter and lessee on discontinuance of tramway.

19. If it is proved to the satisfaction of the Local Government, at any time after the opening of a tramway for public traffic, that the working of the tramway, or any part thereof, has been practically discontinued, for the space of three months, without a reason sufficient, in the opinion of the Local Government, to warrant the discontinuance, the Local Government, if it thinks fit, may, by notification in the official Gazette, declare that the powers of the promoter and of the lessee, if any, in respect of the tramway or the part thereof of which the working has been so discontinued, shall, from the date of the notification, be at an end; and thereupon the said powers shall cease and determine, except in so far as they may be purchased by a local authority in manner by this Act provided.

Powers of road-authority on cessation of powers of promoter.

20. (*1*) Where a notification has been published under section 19, the road-authority may, at any time after the expiration of two months from the date of the notification, remove the tramway or part of the tramway of which the working has been so discontinued, and use the materials thereof in re-instating the road.

(*2*) The promoter shall pay to the road-authority the cost incurred by that authority in removing the tramway or the part thereof and in re-instating the road.

(*3*) The cost shall be certified by an officer of the road-authority, and his certificate, countersigned by the District Magistrate, shall be conclusive proof as to the cost incurred.

(*4*) If the promoter does not pay the amount so certified within one month after the delivery to him of the certificate or of a copy thereof, the road-authority may, without any previous notice to the promoter and without prejudice to any other remedy which it may have for the recovery of the amount, sell and dispose of such materials of the tramway or part thereof removed as it has not used in re-instating the road, either by public auction or by private sale, and for such sum or sums, and to such person or persons, as it thinks fit, and may, out of the proceeds of the sale, pay and reimburse itself the amount of the cost aforesaid and of the expenses of the sale, and shall pay over the residue (if any) of the proceeds of the sale to the promoter.

Insolvency of Promoter.

Proceedings in case of insolvency of promoter.

21. (*1*) If, at any time after the opening of a tramway in a circle for public traffic, it appears to the road-authority or local authority of the circle that the promoter of the tramway is insolvent, so that he is unable to maintain the tramway, or to work it with advantage to the public, and either of those authorities makes a representation to that effect to the Local Government, the Local Government may, if after considering any statement which the promoter may desire to make, and after such further enquiry as it deems necessary, it is satisfied as to the truth of the representation, declare, by notification in the official Gazette, that the powers of the promoter shall, at the expiration of six months from the publication of the notification, be at an end; and the powers of the promoter shall cease and determine at the expiration of that period, except in so far as they may be purchased by a local authority in manner by this Act provided.

(*2*) Where a notification has been published under sub-section (*1*), the road-authority may, at any time after the expiration of six months from the date thereof, remove the tramway in the same manner, and subject to the same provisions as to the payment of the cost of the removal and to the same remedy for recovery of the cost, in every respect as in cases of removal under section 20.

Purchase of Tramways.

Future purchase of undertaking by local authority.

22. (*1*) Where the promoter of a tramway in a circle is not the local authority, the local authority, with the previous sanction of the Local Government, may—

(*a*) within such limits of time as may be specified in this behalf in the order, or

(*b*) if a time was not specified in the order, then within six months after the expiration of a period of twenty-one years from the date of the order, and within six months after the expiration of every subsequent period of seven years, or

(*c*) within two months after the publication of a notification under section 19 or within six months after the publication of a notification under section 21,

by notice in writing, require the promoter to sell to the local authority his undertaking or the part thereof which is within the circle of the local authority; and thereupon the promoter shall sell the same upon the terms specified in the order, or, if the terms were not specified in the order, then upon the terms of paying the then value of the undertaking or of the part thereof, exclusive of any allowance for past or future profits of the undertaking or any compensation for compulsory sale or other consideration whatsoever.

(*2*) A requisition shall not be made under sub-section (*1*) unless the making thereof has been approved by the local authority in manner prescribed.

(*3*) When a sale has been made under this section, all the rights, powers and authorities of the promoter in respect of the undertaking or part

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(Working of Tramways owned by Local Authorities.—Rules.—Sections 23-24.)

thereof sold, or, where a notification has been published under section 19 or section 21, all the rights, powers and authorities of the promoter previous to the publication of the notification in respect of the undertaking or part thereof sold, shall be transferred to the authority to whom the undertaking or part has been sold, and shall vest in, and may be exercised by, that authority in the same manner as if the tramway had been constructed by it under an order made under this Act.

(*4*) Subject to, and in accordance with, the preceding provisions of this section, two or more local authorities may jointly purchase an undertaking or so much thereof as is within their circles.

Working of Tramways owned by Local Authorities.

Lease of, or working of, tramway by local authority.

23. (*1*) When a local authority has under the authority of an order completed a tramway, or has under the provisions of this Act or of an order acquired possession of a tramway, it may, by a lease to be approved by the Local Government, let to any person the right of user of the tramway and of demanding and taking the authorised tolls.

(*2*) On the determination of a lease the local authority may from time to time let the right for such further term and on such conditions as the Local Government may approve.

(*3*) Every lease made under this section shall imply a condition of re-entry if at any time after the making thereof it is proved to the satisfaction of the Local Government that the lessee has practically discontinued the working of the tramway leased, or of any part thereof, for the space of one month without a reason sufficient, in the opinion of the Local Government, to warrant the discontinuance.

(*4*) Notice of the intention of the local authority to make a lease shall be given in manner prescribed.

(*5*) If the local authority cannot by means of a lease obtain what it deems to be a fair rent for the tramway, it may itself, with the previous sanction of the Local Government and for such term as the Local Government directs, place and run carriages upon the tramway, and demand and take the authorised tolls in respect of the use of the carriages.

Rules.

Power to make rules

24. (*1*) In addition to any other power to make rules expressly or by implication conferred by this Act, the Local Government may make rules consistent with this Act—

(*a*) as to the form in which an application for an order shall be made;

(*b*) as to the costs to be paid by an applicant in respect of an order, and the time when, and the place where, those costs shall be paid;

(*c*) as to the payment of money or lodgment of securities, by way of deposit, by the applicant for an order before the order is published under section 6, sub-section (*4*), or a further order is made under section 8; the investment of money so paid; the disposal of interest or dividends from time to time accruing due on money or securities so paid, lodged or invested; the application of the money or securities or the produce thereof to the discharge of any liability incurred by the promoter; and the forfeiture, repayment or return of the money or securities;

(*d*) as to the plans and sections of any works to be deposited by applicants for orders or by promoters;

(*e*) for regulating the use of steam-power or any other mechanical power on a tramway;

(*f*) as to any matter specified in section 7, sub-section (*2*), clauses (*c*), (*d*), (*e*), (*j*) and (*k*), as a matter which may be provided for in an order, when that matter has not been so provided for, or has not, in the opinion of the Local Government, been effectually so provided for;

(*g*) as to the periodical submission, by promoters, lessees and licensees, of accounts of traffic and receipts to the Local Government or as that Government directs, and as to the forms in which those accounts are to be submitted;

(*h*) as to the accidents of which report is to be made to the Local Government or as that Government directs;

(*i*) as to any matter respecting which rules may be made under this section by a local authority or a promoter or lessee; and,

(*j*) generally, as to any other matter or thing in respect of which it may seem to the Local Government to be expedient to make rules for carrying out the purposes of this Act.

(*2*) A local authority may, from time to time, with the previous sanction of the Local Government, make rules consistent with this Act and with the order and any rules made by the Local Government under this Act for regulating—

(*a*) the rate of speed to be observed in travelling upon a tramway within the circle of the local authority;

(*b*) the use of animal power on the tramway;

(*c*) the distances at which carriages using the tramway are to be allowed to follow one after the other;

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(*Rules.—Sections 25-26.—Offences.—Sections 27-29.*)

(*d*) the stopping of carriages using the tramway, and the notice to be given to the public of their approach;

(*e*) the manner in which carriages using the tramway after sunset and before sunrise are to be lighted;

(*f*) the traffic on roads along or across which the tramway is laid;

(*g*) the number of passengers which may be carried in any carriage;

(*h*) the licensing and control of drivers, conductors and other persons having charge of the carriages of the promoter or lessee or a licensee; and,

(*i*) generally, the mode of use of the tramway.

(*3*) The promoter or lessee of a tramway may, from time to time, with the previous sanction of the Local Government, make rules consistent with this Act and with the order and any rules made under this Act—

(*a*) for preventing the commission of any nuisance in or upon any carriage, or in or against any premises, belonging to him; and

(*b*) for regulating the travelling in any carriage belonging to him.

(*4*) The Local Government may cancel any rule made by a local authority or by a promoter or lessee under this section.

Power to impose penalty by rule.

25. The authority making any rule under section 24 may direct that a breach of it shall be punishable with fine which may extend—

(*a*) if the authority making the rule is the Local Government, to two hundred rupees, and

(*b*) if that authority is a local authority or a promoter or lessee, to twenty rupees;

and when the breach is a continuing breach, with a further fine which may extend—

(*c*) if the authority making the rule is the Local Government, to fifty rupees, and

(*d*) if that authority is a local authority or a promoter or lessee, to five rupees,

for every day after the first during which the breach continues.

Procedure for making, and publication of, rules.

26. (*1*) Every authority having power to make rules under any section of this Act shall, before making the rules, publish a draft of the proposed rules for the information of persons likely to be affected thereby.

(*2*) The publication shall be made, in the case of rules made by the Local Government, in such manner as may in its opinion be sufficient for giving information to persons interested, and, in the case of rules made by a local authority or by a promoter or lessee, in manner prescribed.

(*3*) There shall be published with the draft a notice specifying a date, not earlier than the expiration of one month after the date of publication, at or after which the draft will be taken into consideration.

(*4*) The authority shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(*5*) The publication in the official Gazette of a rule purporting to be made under this Act shall be conclusive proof that it has been duly made.

Offences.

Penalty for failure of promoter, lessee or licensee to comply with Act or order.

27. If a promoter—

(*a*) constructs or maintains a tramway otherwise than in accordance with the order, or

(*b*) opens the tramway for traffic, or permits it to be so opened, before it has been inspected and certified in manner required by section 12, or

(*c*) fails to observe any requirement or condition of the order for neglect or breach whereof no penalty has been expressly provided in the order,

or if a promoter, lessee or licensee runs a carriage on a tramway otherwise than in accordance with the order,

he shall (without prejudice to the enforcement of specific performance of the requirements of this Act or of the order, or to any other remedy which may be obtained against him in a Court of Civil Judicature), on complaint made by the Local Government or by the local authority or road-authority or by the District Magistrate or, with the previous sanction of the District Magistrate, by any person injuriously affected by the act or omission, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for every day after the first during which the offence continues to be committed.

Penalty for obstructing promoter in exercise of his powers.

28. If any person without lawful excuse, the burden of proving which shall lie upon him, wilfully obstructs any person acting under the authority of the promoter in the lawful exercise of his powers in constructing or maintaining a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, he shall be punished with fine which may extend to fifty rupees.

Penalty for interfering with tramway.

29. If any person without lawful excuse, the burden of proving which shall lie upon him, wilfully does any of the following things, namely:—

(*a*) interferes with, removes or alters any part of a tramway constructed under

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(Offences.—Sections 30-34—Settlement of Differences.—Sections 3-35.)

this Act, or of the works connected therewith, or

(*b*) places or throws upon or across any such tramway any wood, stone, refuse or other thing, or

(*c*) does anything in such a manner as to obstruct any carriage using any such tramway, or

(*d*) abets within the meaning of the Indian Penal Code the doing of, or attempts to do, anything mentioned in clause (*a*), clause (*b*) or clause (*c*),

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he shall (without prejudice to any other remedy which may be obtained against him in a Court of Civil Judicature) be punished with fine which may extend to one hundred rupees.

Penalty for using tramway with carriage having flange-wheels.

30. If any person, except under a lease from, or by agreement with, the promoter, or under license from the Local Government granted under this Act, uses on a tramway, otherwise than as permitted by section 14, a carriage having flange-wheels or other wheels suitable to run on the rail of the tramway, he shall be punished with fine which may extend to two hundred rupees.

Penalty for evading payment of proper toll.

31. (*1*) If any person travelling or having travelled in a carriage of the promoter or lessee or of a licensee evades or attempts to evade payment of toll, or if any person having paid toll for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional toll for the additional distance or attempts to evade payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid toll to quit the carriage, he shall be punished with fine which may extend to ten rupees.

(*2*) When a person commits an offence under this section and refuses on demand of a servant of the promoter, lessee or licensee to give his name and residence, or gives a name or residence which the servant has reason to believe to be false, he may be arrested and taken to the nearest police-station by the servant or any person whom the servant may call to his aid.

(*3*) When the person is taken to the police-station he shall with the least possible delay be forwarded to the nearest Magistrate, unless his true name and residence are ascertained, in which case he shall be released on his executing a bond for his appearance before a Magistrate if so required.

Penalty for taking or sending dangerous or offensive goods without giving notice.

32. If any person takes or sends by a tramway any goods of a dangerous or offensive nature without giving the notice required by section 16, he shall be punished with fine which may extend to fifty rupees.

Penalty for licensee not giving to promoter or lessee an account of traffic or giving false account.

33. (*1*) If a licensee fails on demand to give the account mentioned in section 18, or, with intent to evade the payment of tolls, gives a false account when he is called upon to give an account under that section, he shall be punished with fine which may extend to fifty rupees.

(*2*) The fine shall be in addition to any tolls payable by the licensee to the promoter or lessee in respect of the passengers or goods conveyed by the carriage or carriages used by the licensee on the tramway.

Saving of prosecutions under other laws.

34. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act or the rules made under it: Provided that a person shall not be punished twice for the same offence.

Settlement of Differences.

Differences between promoters or lessees and authorities.

35. (*1*) If any difference arises between the promoter or lessee on the one hand and the Local Government, or the local authority, or the road-authority, or a person having the charge of any sewers, drains, telegraph-lines, gas-pipes, water-pipes or other things in or on land occupied by the tramway, on the other hand, with respect to any interference or control exercised or claimed to be exercised by, or on behalf of, either party by virtue of this or any other Act, or of the order or the rules made under this Act, or with respect to the propriety of, or the mode of, the execution of any work, or with respect to any compensation to be made by or to the promoter or lessee, or on the question whether any work is such as ought reasonably to satisfy the Local Government or the road-authority or both, or with respect to any other subject or thing regulated by, or comprised in, this Act or the order or the rules made under this Act, and not otherwise expressly provided for therein, the matter in difference shall, except where the parties elect to proceed under section 523 of the Code of Civil Procedure, be settled, on the application of either party, by a referee. XIV

(*2*) Where the difference is—

(*a*) between the promoter or lessee on the one hand and the Local Government, either as such or as the road-authority, on the other, or

(*b*) between the promoter on the one hand and the local authority on the other, with respect to the sum to be paid by the local authority for an undertaking or part of an undertaking which that authority has required the promoter to sell under section 22,

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(*Recovery of Tolls.—Sections 36-38—Savings.—Sections 39-41.*)

the referee shall be the District Court within the jurisdiction of which the tramway is situate, or, where the tramway is within the jurisdiction of more than one District Court, the District Court within the jurisdiction of which the greater part of the tramway is situate.

(*5*) In other cases the referee shall be appointed by the Local Government.

(*4*) Except where the referee is the District Court, the powers and procedure of the referee may be prescribed.

(*5*) In the case of a difference between a promoter on the one hand and a local authority on the other, with respect to the sum to be paid by the local authority for an undertaking or part of an undertaking which that authority has required the promoter to sell under section 22, an appeal shall lie to the High Court from the award of the referee as from an original decree of the District Court.

(*6*) In the case of every other difference the award of the referee shall be final.

Recovery of Tolls.

Recovery of moneys due from promoters and, in certain cases, from lessees

36. Any of the following moneys, namely, any rent due to a local authority from a lessee, any penalty recoverable from a promoter or lessee under an order, any sum payable by a promoter or lessee under an award of a referee, the cost of the performance under this Act by the Local Government or by a local authority or road authority of any work required by this Act or by an order to be done by a promoter, and the cost incurred by a road-authority in removing a tramway and re-instating a road under this Act, may, without prejudice to any other remedy that the authority to which the money is due may have by suit or otherwise, be recovered by that authority, on application made in this behalf to the Collector, as if the sum due were an arrear of land-revenue due by the promoter or lessee or his surety (if any) :

Provided that nothing in this section shall authorise the arrest of the promoter or lessee or his surety in execution of any process issued by the Collector.

Recovery of tolls from licensees.

37. (*1*) If a licensee fails to pay on demand the tolls due for the use of a tramway, the promoter or lessee to whom the tolls are due may, without prejudice to the remedy which he may have by suit, apply to a Magistrate to recover the amount of the tolls, and the Magistrate may, after giving notice to the licensee if possible and allowing him an opportunity of being heard, proceed to recover the amount by distress and sale of any carriages or other moveable property of the licensee which may be found on the tramway or on premises connected therewith.

(*2*) When a licensee has failed to pay on demand the tolls due from him, the promoter or lessee to whom the tolls are due may seize any carriage or other moveable property of the licensee on the tramway or on premises connected therewith, and detain the same for forty-eight hours unless the tolls are sooner paid.

(*3*) When application is made to a Magistrate under sub-section (*1*), he may make an interim order of distraint pending his final decision.

Recovery of tolls from passengers.

38. Any toll due to a promoter, lessee or licensee from a passenger may be recovered either by suit or, on application to a Magistrate having jurisdiction within any local area in which any part of the tramway is laid, by distress and sale of any moveable property belonging to the passenger within the local limits of the jurisdiction of the Magistrate.

Savings.

Promoter to have right of user only.

39. (*1*) Notwithstanding anything contained in this Act, or in an order or any rule made under this Act, a promoter shall not acquire any right other than that of user only over a road along or across which he lays a tramway, nor shall anything contained in this Act, or in an order or any rule made under this Act, exempt the promoter of a tramway, or any other person using the tramway, from the payment of such charges as may lawfully be levied in respect of the use of a road or bridge along or across which the tramway is laid.

(*2*) The Local Government may, if it thinks fit, fix rates at which a promoter, lessee or licensee may compound for the charges payable in respect of the use of a road or bridge.

Saving of power over roads traversed by tramways.

40. (*1*) Nothing in this Act, or in an order or any rule made under this Act, shall take away or abridge any power which a road-authority, local authority or other person has by law to break up, widen, alter, divert or improve a road, railroad or tramway along or across which a tramway is laid.

(*2*) The road-authority, local authority or other person executing any work referred to in sub-section (*1*) shall not be liable to pay to a promoter, lessee or licensee any compensation for injury done to a tramway by the execution of the work or for loss of traffic occasioned by the reasonable use of any power lawfully exercised for the execution thereof.

Saving of power of local authority and police to regulate traffic on roads.

41. Nothing in this Act, or in an order or any rule made under this Act, shall affect the powers of a local authority or of a Magistrate or police-officer to regulate the passage of traffic along or across a road along or across which a tramway is laid; and the authority, Magistrate or officer aforesaid may exercise its or his powers as well on as off the tramway and with respect as well to the traffic

The Indian Tramways Act, 1886.

(*Supplemental Provisions.—Sections 42-50.*)

of a promoter, lessee or licensee as to the traffic of other persons.

Supplemental Provisions.

Promoters, lessees and licensees to be responsible for all injuries.

42. A promoter, lessee or licensee shall be answerable for all injuries happening through his act or default, or through the act or default of any person in his employment, by reason or in consequence of any of his carriages or works, and shall save harmless all authorities and persons collectively and individually, and their officers and servants, from all damages and costs in respect of injuries so happening.

Want of funds not a sufficient reason for default.

43. For the purposes of this Act want of funds shall not be deemed to be a sufficient reason for the suspension of the construction, or the discontinuance of the working, of a tramway by a promoter or lessee.

Power to exempt from municipal taxation.

44. When a tramway is constructed under this Act within the limits of a municipality, the Local Government may exempt the animals, plant, rolling-stock, yards, workshops, engine-sheds and depôts of the promoter, lessee or licensee, for such period as it thinks fit, from all or any municipal taxes leviable within those limits.

Application by local authorities of local funds to tramways.

45. (*1*) The fund to or with the control or management of which the local authority of a municipality, cantonment or district is entitled or entrusted shall, notwithstanding anything in any enactment respecting the purposes to which that fund may be applied, be applicable, subject to the control of the Local Government, to the payment of expenses incidental to the exercise of the powers and functions which may be vested in or exercised by a local authority under this Act.

(*2*) The fund shall also be applicable, with the previous sanction of the Local Government, to a guarantee of the payment of interest on money to be applied, with the concurrence in writing of the local authority, within the limits of the local area under its control, to any of the purposes to which the fund might be applied by the local authority under sub-section (*1*).

Extension of Act to existing tramways.

46. The Local Government may, with the consent of the local authority and road-authority and of the promoter and his lessee (if any), extend any part of this Act, or any rules made under this Act, either with or without modification, to the whole or any part of a tramway constructed, or authorised by the Local Government to be constructed, before the passing of this Act, and may withdraw any part of the Act or any rules so extended.

Prohibition of construction of tramways except under this Act.

47. (*1*) A tramway of which the construction has not been authorised by the Local Government before the passing of this Act shall not, after the passing of this Act, be constructed for public traffic in any place to which this Act extends, except in pursuance of an order made under this Act.

(*2*) A person constructing a tramway in contravention of sub-section (*1*) of this section,

or after the passing of this Act maintaining or using for public traffic, otherwise than in pursuance of an order made under this Act, a tramway which was not constructed, or authorised by the Local Government to be constructed, before the passing of this Act,

shall be liable, on the complaint of the Local Government or local authority, to double the penalty to which a promoter acting otherwise than in accordance with an order is liable under section 27.

Transfer of control on exclusion of local area from circle of local authority.

48. If at any time a local area comprising a tramway to which this Act or any part thereof or any rule thereunder applies ceases to be included in the circle of a local authority, the functions of that authority under this Act or the part thereof or the rule thereunder, and under the order (if any), shall, in respect of that local area, devolve on the Local Government or, if that Government so directs, on the local authority of the circle in which the tramway has been included.

Explanation and amendment of section 54 of Railway Act.

49. (*1*) In section 54 of the Indian Railway Act, 1879, the word "tramway" shall have the meaning assigned to it by section 3 of this Act. IV of 187

(*2*) In the same section of that Act, after the words "by steam" the words "or other mechanical power" shall be added.

Powers of Local Government exerciseable from time to time.

50. All powers conferred by this Act on a Local Government may be exercised from time to time as occasion requires.

S. HARVEY JAMES,

Offg. Secy. to the Govt. of India.

The following Report of the Select Committee on the Bill to facilitate the construction and to regulate the working of Tramways was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th March, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to facilitate the construction and to regulate the working of Tramways was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Secretary to Chief Commissioner, Coorg, No. 1573—466, dated 12th December, 1885 [Paper No. 1].
From Secretary for Berar to Resident, Hyderabad, No. 582 G, dated 14th December, 1885 [Paper No. 2].
From Chief Commissioner, Ajmer-Merwára, No. 215 C., dated 17th December, 1885 [Paper No. 3]
From Registrar, High Court, Calcutta, No. 3303, dated 23rd December, 1885 [Paper No. 4].
From Secretary to Government, North-Western Provinces and Oudh, No. 1097—XI-176-16, dated 31st December, 1885, and enclosure [Papers No. 5].
From Officiating Assistant Secretary to Chief Commissioner, Central Provinces, No. 62—214, dated 7th January, 1886 [Paper No. 6].
From Under-Secretary to Government, Bombay, No. 62, dated 9th January, 1886, and enclosures [Papers No. 7]
From Secretary to Chief Commissioner, Assam, No. 6 T., dated 9th January, 1886 [Paper No 8].
From Acting Chief Secretary to Government, Madras, No. 77, dated 11th January, 1886, and enclosures [Papers No 9].
Memorandum by J. Kincaid, Esq., M C.I.E [Paper No. 10].
From Under-Secretary to Government, Bombay, No. 321, dated 26th January, 1886 [Paper No. 11].
From Officiating Secretary to Government, Punjab, No. 143, dated 6th February, 1886, and enclosures [Papers No. 12]
From Officiating Secretary to Chief Commissioner, British Burma, No. 868—6L., dated 12th February, 1886, and enclosures [Papers No. 13].
From Officiating Under-Secretary to Government, Bengal, No. 805, dated 20th February, 1886, and enclosures [Papers No. 14].

2. The object of the proviso to section 4, sub-section (*1*), of the Bill does not appear to have been understood. In the case of lines extending beyond municipal limits, it is often difficult to say whether the line ought to be treated as a tramway or as a light railway, and the object of the proviso is to give the Government of India an opportunity of determining, with reference to particular cases or classes of cases, to which of the two categories such lines ought to be treated as belonging.

3. By section 5 we have empowered the Local Government to modify conditions sought to be imposed by a local authority with respect to the construction within its circle of part of a tramway which is to be laid in two or more circles.

4. In sections 17 and 21 we have provided for an opportunity being given to the promoter to state his case before the Local Government either grants licenses under the former section or determines the powers of the promoter under the latter section.

5. By clauses (*g*) and (*h*) of sub-section (*1*) of section 24 we have enabled the Local Government to make rules as to the periodical submission of statistics relating to tramways, and as to the accidents of which report is to be made.

6. By clause (*e*) of sub-section (*2*) of the same section we have empowered local authorities to make rules as to the manner in which carriages using the tramway after sunset and before sunrise are to be lighted.

7. By section 27 we have made the previous sanction of the District Magistrate a condition precedent to the institution by a private person of criminal proceedings against a promoter, lessee or licensee for breach of any provision of the Act or of any direction of an order authorizing the construction of a tramway.

8. By section 35 we have provided that, except where the parties to a difference elect to proceed under section 523 of the Code of Civil Procedure, the matter in difference between them shall be settled, on the application of either party, by a referee, and that, where the difference is between the promoter on the one hand and the local authority on the other with respect to the sum to be paid by the local authority for an undertaking which that authority has required the promoter to sell under section 22, the referee shall be the District Court. We have also provided that, in that case, an appeal shall lie to the High Court from the award of the District Court.

9. To section 45 we have added a sub-section supplementary to Act XV of 1885 (*an Act to amend the Local Authorities Loan Act, 1879*).

10. By section 47 of the Bill we have proposed that, in places to which the Act extends, tramways of which the construction has not been authorised before the passing of the Act shall not be constructed, after the passing of the Act, otherwise than in pursuance of an order made under the Act.

11. By section 48 we have made provision for cases in which a local area comprising a tramway is excluded from the circle of one local authority and included in that of another.

12. By section 49 we have proposed so to amend section 54 of the Indian Railway Act, 1879, as to enable the Governor General in Council to apply that Act or any portion thereof to a tramway worked by any mechanical power.

13. The other amendments of the Bill are few and unimportant, and do not call for special notice.

14. The publication ordered by the Council has been made as follows :—

In English.

Gazette	*Date.*
Gazette of India	31st October, and 7th and 14th November, 1885.
Fort Saint George Gazette	18th November, 1885.
Bombay Government Gazette	5th, 12th and 19th November, 1885.
Calcutta Gazette	11th, 18th and 25th November, 1885.
North-Western Provinces and Oudh Government Gazette ...	7th, 14th and 21st November, 1885
Punjab Government Gazette	5th, 12th and 19th November, 1885.
Central Provinces Gazette	7th, 14th and 21st November, 1885.
British Burma Gazette	21st and 28th November, and 5th December, 1885.
Assam Gazette	21st November, 1885.
Coorg District Gazette	1st December, 1885.
Sindh Official Gazette	10th December, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Bombay	Maráthi ...	17th December, 1885.
	Gujaráthi ...	
	Kanarese ...	
	Sindhi ...	
North-Western Provinces and Oudh ...	Urdu ...	23rd and 30th January, and 6th February, 1886.

15. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.
H. ST.A. GOODRICH.
ROBERT STEEL.
V. N. MANDLIK.

The 5th March, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th March, 1886, and is hereby promulgated for general information:—

ACT NO. XII OF 1886.

THE PETROLEUM ACT, 1886.

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23. Power to apply this Act to other fluids.
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THE SCHEDULE.

An Act to regulate the importation, possession and transport of Petroleum and other fluids of a like nature.

WHEREAS it is expedient to regulate the importation, possession and transport of petroleum and other fluids of a like nature; It is hereby enacted as follows:—

Preliminary.

Short title, commencement and local extent.

1. (*1*) This Act may be called the Petroleum Act, 1886; and

(*2*) It shall come into force on such day as the Governor General in Council, by notification in the Gazette of India, appoints.

(*3*) The provisions of this Act relating to dangerous petroleum, and the importation of petroleum, extend to the whole of British India. The rest of this Act extends only to such local areas as the Local Government may from time to time, by notification in the official Gazette, direct.

(*4*) Any power conferred by this Act to make rules or issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Repeal.

2. (*1*) On and from the day on which this Act comes into force, the Petroleum Act, 1881, shall be repealed: VIII of 1881.

(*2*) But all notifications issued, rules made, licenses granted, powers conferred and certificates given under that Act shall, so far as may be, be deemed to have been issued, made, granted, conferred and given under this Act.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "petroleum" includes also the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffine oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum; but it does not include any oil ordinarily used for lubricating purposes and having its flashing point at or above two hundred degrees of Fahrenheit's thermometer:

(*2*) "dangerous petroleum" means petroleum having its flashing point below seventy-six degrees

The Petroleum Act, 1886.

(*Dangerous Petroleum.—Sections 4-8.*)

of Fahrenheit's thermometer: Provided that, when all or any of the petroleum on board a ship, or in the possession of a dealer, is declared by the master of the ship or the consignee of the cargo, or by the dealer, as the case may be, to be of one uniform quality, the petroleum shall not be deemed to be dangerous if the samples selected from the petroleum have their flashing points, on an average, at or above seventy-three degrees of Fahrenheit's thermometer, and if no one of those samples has its flashing point below seventy degrees of that thermometer:

(3) "import" means to bring into British India by sea or land,

and "importation" means the bringing into British India as aforesaid:

(4) "transport" means to remove from one place to another within British India: and

(5) "ship" includes anything made for the conveyance by water of human beings or property.

Matters supplemental to the definitions.

4. (1) The flashing point of petroleum means the lowest temperature at which the petroleum yields a vapour which will furnish a momentary flash or flame when tested in accordance with the directions in the schedule to this Act with an apparatus which has been stamped and certified as provided by this Act within a period of five years immediately preceding the date on which the apparatus is used for the testing, and after the corrections (if any) which the certificate declares are to be applied to the results of the testing have been made.

(2) Notwithstanding anything in the definitions of "import", "importation" and "transport", the Local Government, with the previous sanction of the Governor General in Council, may from time to time, by notification in the official Gazette, declare—

(a) that petroleum imported into its territories from any part of British India, by sea or across intervening territory not being part of British India, shall, for all or any of the purposes of this Act, be deemed to be transported; and

(b) that petroleum transported into its territories from any place in British India shall, for all or any of those purposes, be deemed to be imported;

and thereupon the provisions of this Act, and of the rules made under this Act, with respect to transport and import, respectively, shall apply to petroleum so imported or transported.

Dangerous Petroleum.

Dangerous petroleum in quantities exceeding forty gallons.

5. (1) No quantity of dangerous petroleum exceeding forty gallons shall be imported or transported, or kept by any one person or on the same premises, except under, and in accordance with the conditions of, a license from the Local Government granted as next hereinafter provided.

(2) Every application for such a license shall be in writing, and shall declare—

(a) the quantity of the petroleum which it is desired to import, transport or possess, as the case may be;

(b) the purpose for which the applicant believes that the petroleum will be used; and

(c) that petroleum other than dangerous petroleum cannot be used for that purpose.

(3) If the Local Government sees reason to believe that the petroleum will be used for that purpose, and that no petroleum other than dangerous petroleum can be used for the purpose, it may grant the license for the importation, transport or possession (as the case may be) of the petroleum, absolutely or subject to such conditions as it thinks fit.

Dangerous petroleum in quantities not exceeding forty gallons.

6. No quantity of dangerous petroleum equal to or less than forty gallons shall be kept or transported without a license:

Provided that nothing in this section shall apply in any case when the quantity of the petroleum kept by any one person or on the same premises, or transported, does not exceed three gallons, and the petroleum is placed in separate glass, stoneware or metal vessels, each of which contains not more than a pint and is securely stopped.

Vessels containing dangerous petroleum to be labelled.

7. Dangerous petroleum—

(a) which is kept at any place after seven days from the date on which it is imported, or

(b) which is transported, or

(c) which is sold or exposed for sale,

shall be contained in vessels having attached thereto a label in conspicuous characters stating the description of the petroleum, with the addition of the words "highly inflammable" and with the addition—

(d) in the case of a vessel kept, of the name and address of the consignee or owner;

(e) in the case of a vessel transported, of the name and address of the sender; and

(f) in the case of a vessel sold or exposed for sale, of the name and address of the vendor.

Petroleum generally.

Power for Local Government to make rules as to importation and refining of petroleum.

8. (1) The Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with this Act to regulate the importation of petroleum, and in particular—

(a) to determine the ports at which only petroleum may be imported;

(b) to ascertain the quantity and description of any petroleum on board any ship;

(c) to determine the places at which, and the conditions on and subject to which petroleum may be discharged into boats, landed, transhipped or stored;

(d) to provide for the selection by an officer appointed by the Local Government in this behalf, and for the delivery to him, either after or before petroleum has been landed, of samples of all petroleum landed or intended to be landed;

(e) to provide, in the case of each consignment which is stated to be of one uniform quality, for the number of samples to be selected, and for the averaging of the results of the testing of those samples;

(f) to provide, where the results of the testing of the samples raise a doubt as to the uniformity of the quality of the petroleum in any such consignment, for the division of the consignment into lots, and for the

The Petroleum Act, 1886.

(*Petroleum generally.—Sections 9-14.*)

selection and testing of samples of each lot, and for the treatment of the lot in accordance with the results of the testing of those samples;

(*g*) to fix fees for the sampling and testing of petroleum; and

(*h*) to fix fees for the storage of petroleum unless a body of port commissioners or other like body is empowered in that behalf.

(*2*) The Local Government, with the previous sanction of the Governor General in Council, may, with respect to any petroleum produced within its territories, make rules—

(*a*) to define the limits of the places where the petroleum is to be refined;

(*b*) to provide for the testing of the petroleum at or near those places; and

(*c*) to prevent the removal from those limits, otherwise than under the provisions of this Act applicable to dangerous petroleum, of petroleum which has not satisfied the tests prescribed by the rules.

Procedure after petroleum has been discharged or landed.

9. (*1*) Petroleum discharged into boats or landed in accordance with rules made under section 8, sub-section (*1*), shall not be removed from the boats or places in or at which it is stored until the samples selected therefrom in accordance with those rules have been tested by an officer appointed by the Local Government in this behalf in the manner described in the schedule to this Act with an apparatus which has been stamped and certified as provided by this Act, and until the officer has given a certificate that the petroleum is not dangerous petroleum.

(*2*) If the officer after testing the samples refuses to give the certificate in respect of any petroleum, the Local Government may permit the consignee, within a time to be fixed by the Local Government in this behalf,—

(*a*) to rectify the petroleum,

(*b*) to apply for a license to import the petroleum as dangerous petroleum, or

(*c*) to re-export the petroleum.

(*3*) If the consignee does not within the time fixed under sub-section (*2*) avail himself of the permission granted under that sub-section, the petroleum may be disposed of as the Local Government directs.

(*4*) Notwithstanding anything in the foregoing portions of this section, the Local Government in its discretion may, where the officer has refused the certificate, direct that the petroleum be re-tested by another officer appointed by it in this behalf, and may, if that officer advises that the petroleum is not dangerous petroleum, authorise its removal from the boats or places in or at which it is stored.

Possession and transport of petroleum.

10. No quantity of petroleum exceeding five hundred gallons shall be kept by any one person or on the same premises or shall be transported except under, and in accordance with the conditions of, a license granted under this Act.

Power to make rules as to possession and transport.

11. (*1*) The Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with this Act as to the granting of licenses to possess or transport petroleum in cases where such licenses are by law required.

(*2*) The rules may provide for the following among other matters, that is to say:—

in the case of licenses to possess petroleum—

(*a*) the nature and situation of the premises for which they may be granted, and

(*b*) the inspection of the premises and the testing of petroleum found thereon;

in the case of licenses to transport petroleum—

(*c*) the manner in which the petroleum is to be packed, the mode and time of transit, and the route by which it is to be taken, and

(*d*) the stoppage and inspection of it during transit;

in the case of both such licenses—

(*e*) the authority by which the license may be granted;

(*f*) the fee to be charged for it;

(*g*) the quantity of petroleum it is to cover;

(*h*) the conditions which may be inserted in it;

(*i*) the time during which it is to continue in force; and

(*j*) the renewal of the license.

(*3*) The Governor General in Council may make rules consistent with this Act as to the granting of licenses to transport petroleum from any part of British India to any other part of British India in cases where such licenses are by law required; and those rules may provide, among other matters, for those mentioned in sub-section (*2*) as matters for which rules made by a Local Government with respect to licenses to transport petroleum may provide.

Power to inspect and require dealer to sell samples.

12. Any officer specially authorized by name or by virtue of his office in this behalf by the Local Government may require any dealer in petroleum to show him any place and any of the vessels in which any petroleum in his possession is stored or contained, to give him such assistance as he may require for examining the same, and to deliver to him samples of the petroleum on payment of the value of the samples.

Notice to be given when officer proposes to test samples.

13. When any such officer has, in exercise of the powers conferred by section 12, or by purchase, obtained a sample of petroleum in the possession of a dealer, he may give a notice in writing to the dealer informing him that he is about to test the sample or cause it to be tested with the apparatus and in the manner described in the schedule to this Act, at a time and place to be fixed in the notice, and that the dealer or his agent may be present at the testing.

Certificate as to result of testing.

14. On any such testing, if it appears to the officer or other person so testing that the petroleum from which the sample has been taken is or is not dangerous petroleum, the officer or other person may certify the fact; and the certificate so given shall be receivable as evidence in any proceedings which may be taken under this Act against the dealer in whose possession the petroleum was found, and shall, until the contrary is proved, be evidence of the fact stated therein; and a certified copy of the certificate shall be given free of charge to the dealer at his request.

The Petroleum Act, 1886.

(*Test-apparatus.—Sections 18-21.*) & (*Miscellaneous.—Sections 22-26.*)

Penalties.

Penalty for illegal importation, possession or transport of petroleum.

15. Any person who, in contravention of this Act or of any rules made under this Act, imports, possesses or transports any petroleum, and any person who otherwise contravenes any such rules or any condition contained in a license granted under this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to five hundred rupees, or with both.

Penalty for keeping, transporting, selling or exposing for sale petroleum in contravention of section 7.

16. Any person keeping, transporting, selling or exposing for sale petroleum in vessels not labelled as prescribed by section 7, shall be punished with fine which may extend to five hundred rupees.

Penalty for refusing to comply with section 12.

17. Any dealer in petroleum who refuses or neglects to show to any Officer authorized under section 12 any place or any of the vessels in which petroleum in his possession is stored or contained, or to give him such assistance as he may require for examining the same, or to give him samples of the petroleum on payment of the value of the samples, shall be punished with fine which may extend to two hundred rupees.

Confiscation of petroleum.

18. In any case in which an offence under section 15 or section 16 has been committed, the convicting Magistrate may direct that—

(*a*) the petroleum in respect of which the offence has been committed, or

(*b*) where the offender is importing or transporting, or is in possession of, any petroleum exceeding the quantity (if any) which he is permitted to import, transport or possess, as the case may be, the whole of the petroleum which he is importing or transporting or is in possession of,

shall, together with the tins or other vessels in which it is contained, be confiscated.

Jurisdiction.

19. The criminal jurisdiction under this Act shall, in the towns of Calcutta, Madras and Bombay, be exercised by a Presidency Magistrate, and elsewhere by a Magistrate of the first class, or (where specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class.

Test-apparatus.

Model test-apparatus.

20. A model of the apparatus for testing petroleum under this Act, constructed in accordance with the description contained in the schedule to this Act, shall be deposited in the office of the Chemical Examiner to Government, Calcutta, and be marked with the words "Model test-apparatus."

Verification of test-apparatus.

21. (*1*) The Chemical Examiner shall, on payment of such fee (if any) as the Governor General in Council may, from time to time, by notification in the Gazette of India, prescribe, compare with the said model test-apparatus and verify every apparatus for testing petroleum which is submitted to him for the purpose.

(*2*) If any apparatus for testing petroleum, when compared and verified as provided by sub-section (*1*), is found correct, or correct subject to certain corrections to be applied to the results of the tests, the Chemical Examiner shall stamp the same with a special number, and with the date of the verification, and shall further give a certificate in writing under his hand, in a form to be prescribed by the Governor General in Council, to the effect that on the date aforesaid the apparatus was compared and verified by him and found to be correct, or correct subject to certain specified corrections to be applied to the results of the tests.

(*3*) A certificate granted under this section shall, until the contrary is proved, be conclusive proof of the matters stated therein.

(*4*) The Chemical Examiner shall keep a register, in a form to be prescribed by the Governor General in Council, of the certificates granted under this section.

(*5*) Subject to the payment of such fees as the Governor General in Council may, by notification in the Gazette of India, prescribe in this behalf, the said model test-apparatus shall be at all reasonable times open to inspection by any person desiring to inspect it.

Miscellaneous.

Power to Local Government to exempt petroleum from operation of this Act.

22. The Local Government may, from time to time, by notification in the official Gazette, exempt from the operation of all or any of the provisions of this Act, or of all or any of the rules made under this Act, any petroleum which has its flashing point at or above one hundred and twenty degrees of Fahrenheit's thermometer and is imported as ordinary cargo and in quantity not exceeding that specified in the notification.

Power to apply this Act to other fluids.

23. The Governor General in Council may, from time to time, by notification in the Gazette of India, apply the whole or any portion of this Act to any inflammable fluid other than petroleum, and may by the notification fix, in substitution for the quantities of petroleum fixed by sections 5, 6 and 10, the quantities of the fluid to which those sections shall apply.

Power to limit operation of enactments relating to municipalities.

24. The Governor General in Council may, from time to time, by notification in the Gazette of India and in the local official Gazette, limit, in any manner he deems fit, the operation of any enactment for the time being in force relating to municipalities in any local area or to any particular municipality, and the exercise of any power conferred by any such enactment, in so far as the enactment relates to the possession or transport of petroleum.

Power to revoke or vary notifications.

25. A notification made under this Act may be revoked or varied by the authority making it by a notification published in the same manner as the notification so revoked or varied.

Procedure for making and publication of rules.

26. (*1*) An authority making rules under this Act shall, before making the rules, publish a draft of the proposed rules for the information of persons likely to be affected thereby.

(*2*) The publication shall be made in such manner as the Governor General in Council, from time to time, by notification in the Gazette of India, prescribes.

The Petroleum Act, 1886.

(*The Schedule.*)

(3) There shall be published with the draft a notice specifying a date at or after which the draft will be taken in consideration.

(4) The authority making the rules shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(5) A rule made under this Act shall not take effect if it is made by the Governor General in Council until it has been published in the Gazette of India, and if it is made by the Local Government until it has been published in the local official Gazette.

(6) The publication in the Gazette of a rule purporting to be made under this Act shall be conclusive proof that it has been duly made.

(7) All powers to make rules conferred by this Act may be exercised from time to time as occasion requires.

THE SCHEDULE.

I.—Nature of the Test-apparatus.

The apparatus consists of the following parts:—

(1) the oil-cup;

(2) the cover, with slide, test-lamp, and clock-work arrangement for opening and closing the holes in the cover and for dipping the test-flame;

(3) the water-bath or heating vessel;

(4) the tripod stand, with jacket and spirit-lamp for heating the water-bath;

(5) the thermometer for indicating the temperature of the oil in the oil-cup;

(6) the thermometer for indicating the temperature of the water in the water-bath;

(7) the thermometer for indicating the temperature of the oil before it is poured into the oil-cup;

(8) the dropping bottle or *pipette* for replenishing the test-lamp; and

(9) a barometer standardised at the Meteorological Office of the province or at any other place appointed by the Local Government.

The oil-cup is a cylindrical flat-bottomed vessel, made of gun-metal or brass, and tinned or silvered inside. A gauge is fixed to the inside of the cup to regulate the height to which it is to be filled with the sample under examination.

The cup is provided with a close fitting overlapping cover, which carries the thermometer, the test-lamp and the adjuncts thereto. The test-lamp is suspended upon two supports by means of trunnions, which allow it to be easily inclined to a particular angle and restored to its original position. The socket in the cover, which is to hold a round bulb thermometer for indicating the temperature of the oil during the testing operation, is so adjusted that the bulb of the latter is always inserted in a definite position below the surface of the liquid.

The cover is provided with three holes, one in the centre and two smaller ones close to the sides. These are closed and opened by means of a pivoted slide. When the slide is moved so as to uncover the holes, the suspended lamp is caught by a projection fixed on the slide, and tilted in such a way as to bring the end of the spout just below the surface of the lid. As the slide moves back so as to cover the holes, the lamp returns to its original position. Upon the cover, in front of and in a line with the nozzle of the lamp, is fixed a white bead, the diameter of which represents the size of the test-flame to be used.

The water-bath or heating vessel is so constructed that, when the oil-cup is placed in position in it, an air-space or air chamber intervenes between the two; consequently, in applying the test under ordinary circumstances, the heat is transmitted gradually to the oil from the hot water through the air-space. The water-bath is fitted with a socket for receiving a long bulb thermometer, to indicate the temperature of the water. It is also provided with a funnel, an overflow-pipe and two handles.

The water-bath rests upon a tripod stand, which is fitted with a copper cylinder or jacket, so that the bath is surrounded by an enclosed air-space, which retains and regulates the heat. One of the legs of the stand serves as a support for a spirit-lamp, which is attached to it by a small swing bracket.

The clockwork arrangement, by which during the operation of testing the slide is withdrawn, and the test-flame dipped into the cup and raised again as the slide is replaced, is provided with a ratchet key for setting it in action for each test, and with a trigger for starting it each time that the test-flame is applied.

II.—Directions for drawing the Sample and preparing it for Testing.

1. *Drawing the sample.*—In all cases the testing officer or some person duly authorised by him shall personally superintend the drawing of the sample from an original unopened tin or other vessel.

An opening sufficiently large to admit of the oil being rapidly poured or syphoned from the tin or other vessel shall be made.

Two bottles, each of the capacity of about 40 fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home,

The Petroleum Act, 1886.

(*Test-apparatus.—Sections 18-21.*) & (*Miscellaneous.—Sections 22-26.*)

Penalties.

Penalty for illegal importation, possession or transport of petroleum.

15. Any person who, in contravention of this Act or of any rules made under this Act, imports, possesses or transports any petroleum, and any person who otherwise contravenes any such rules or any condition contained in a license granted under this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to five hundred rupees, or with both.

Penalty for keeping, transporting, selling or exposing for sale petroleum in contravention of section 7.

16. Any person keeping, transporting, selling or exposing for sale petroleum in vessels not labelled as prescribed by section 7, shall be punished with fine which may extend to five hundred rupees.

Penalty for refusing to comply with section 12.

17. Any dealer in petroleum who refuses or neglects to show to any Officer authorized under section 12 any place or any of the vessels in which petroleum in his possession is stored or contained, or to give him such assistance as he may require for examining the same, or to give him samples of the petroleum on payment of the value of the samples, shall be punished with fine which may extend to two hundred rupees.

Confiscation of petroleum.

18. In any case in which an offence under section 15 or section 16 has been committed, the convicting Magistrate may direct that—

(*a*) the petroleum in respect of which the offence has been committed, or

(*b*) where the offender is importing or transporting, or is in possession of, any petroleum exceeding the quantity (if any) which he is permitted to import, transport or possess, as the case may be, the whole of the petroleum which he is importing or transporting or is in possession of,

shall, together with the tins or other vessels in which it is contained, be confiscated.

Jurisdiction.

19. The criminal jurisdiction under this Act shall, in the towns of Calcutta, Madras and Bombay, be exercised by a Presidency Magistrate, and elsewhere by a Magistrate of the first class, or (where specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class.

Test-apparatus.

Model test-apparatus.

20. A model of the apparatus for testing petroleum under this Act, constructed in accordance with the description contained in the schedule to this Act, shall be deposited in the office of the Chemical Examiner to Government, Calcutta, and be marked with the words "Model test-apparatus."

Verification of test-apparatus.

21. (*1*) The Chemical Examiner shall, on payment of such fee (if any) as the Governor General in Council may, from time to time, by notification in the Gazette of India, prescribe, compare with the said model test-apparatus and verify every apparatus for testing petroleum which is submitted to him for the purpose.

(*2*) If any apparatus for testing petroleum, when compared and verified as provided by sub-section (*1*), is found correct, or correct subject to certain corrections to be applied to the results of the tests, the Chemical Examiner shall stamp the same with a special number, and with the date of the verification, and shall further give a certificate in writing under his hand, in a form to be prescribed by the Governor General in Council, to the effect that on the date aforesaid the apparatus was compared and verified by him and found to be correct, or correct subject to certain specified corrections to be applied to the results of the tests.

(*3*) A certificate granted under this section shall, until the contrary is proved, be conclusive proof of the matters stated therein.

(*4*) The Chemical Examiner shall keep a register, in a form to be prescribed by the Governor General in Council, of the certificates granted under this section.

(*5*) Subject to the payment of such fees as the Governor General in Council may, by notification in the Gazette of India, prescribe in this behalf, the said model test-apparatus shall be at all reasonable times open to inspection by any person desiring to inspect it.

Miscellaneous.

Power to Local Government to exempt petroleum from operation of this Act.

22. The Local Government may, from time to time, by notification in the official Gazette, exempt from the operation of all or any of the provisions of this Act, or of all or any of the rules made under this Act, any petroleum which has its flashing point at or above one hundred and twenty degrees of Fahrenheit's thermometer and is imported as ordinary cargo and in quantity not exceeding that specified in the notification.

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The Petroleum Act, 1886.

(*The Schedule.*)

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(3) the water-bath or heating vessel ;

(4) the tripod stand, with jacket and spirit-lamp for heating the water-bath ;

(5) the thermometer for indicating the temperature of the oil in the oil-cup ;

(6) the thermometer for indicating the temperature of the water in the water-bath ;

(7) the thermometer for indicating the temperature of the oil before it is poured into the oil-cup ;

(8) the dropping bottle or *pipette* for replenishing the test-lamp ; and

(9) a barometer standardised at the Meteorological Office of the province or at any other place appointed by the Local Government.

The oil-cup is a cylindrical flat-bottomed vessel, made of gun-metal or brass, and tinned or silvered inside. A gauge is fixed to the inside of the cup to regulate the height to which it is to be filled with the sample under examination.

The cup is provided with a close fitting overlapping cover, which carries the thermometer, the test-lamp and the adjuncts thereto. The test-lamp is suspended upon two supports by means of trunnions, which allow it to be easily inclined to a particular angle and restored to its original position. The socket in the cover, which is to hold a round bulb thermometer for indicating the temperature of the oil during the testing operation, is so adjusted that the bulb of the latter is always inserted in a definite position below the surface of the liquid.

The cover is provided with three holes, one in the centre and two smaller ones close to the sides. These are closed and opened by means of a pivoted slide. When the slide is moved so as to uncover the holes, the suspended lamp is caught by a projection fixed on the slide, and tilted in such a way as to bring the end of the spout just below the surface of the lid. As the slide moves back so as to cover the holes, the lamp returns to its original position. Upon the cover, in front of and in a line with the nozzle of the lamp, is fixed a white bead, the diameter of which represents the size of the test-flame to be used.

The water-bath or heating vessel is so constructed that, when the oil-cup is placed in position in it, an air-space or air chamber intervenes between the two ; consequently, in applying the test under ordinary circumstances, the heat is transmitted gradually to the oil from the hot water through the air-space. The water-bath is fitted with a socket for receiving a long bulb thermometer, to indicate the temperature of the water. It is also provided with a funnel, an overflow-pipe and two handles.

The water-bath rests upon a tripod stand, which is fitted with a copper cylinder or jacket, so that the bath is surrounded by an enclosed air-space, which retains and regulates the heat. One of the legs of the stand serves as a support for a spirit-lamp, which is attached to it by a small swing bracket.

The clockwork arrangement, by which during the operation of testing the slide is withdrawn, and the test-flame dipped into the cup and raised again as the slide is replaced, is provided with a ratchet key for setting it in action for each test, and with a trigger for starting it each time that the test-flame is applied.

II.—Directions for drawing the Sample and preparing it for Testing.

1. *Drawing the sample.*—In all cases the testing officer or some person duly authorised by him shall personally superintend the drawing of the sample from an original unopened tin or other vessel.

An opening sufficiently large to admit of the oil being rapidly poured or syphoned from the tin or other vessel shall be made.

Two bottles, each of the capacity of about 40 fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home,

The Petroleum Act, 1886.

(*The Schedule.*)

cut off level with the neck, and melted sealing-wax worked into it. The other bottle may be either stoppered or corked.

2. *Preparing the sample for testing.*—About ten fluid ounces of the oil, sufficient for three tests, are transferred from the bottle into which the sample has been drawn to a pint flask or bottle, which is to be immersed in water artificially cooled until a thermometer, introduced into the oil, indicates a temperature not exceeding 50° Fahrenheit.

III.—Directions for preparing and using the Test-apparatus.

1. *Preparing the water-bath.*—The water-bath is filled by pouring water into the funnel until it begins to flow out at the overflow-pipe. The temperature of the water at the commencement of each test, as indicated by the long bulb thermometer, is to be 130° Fahrenheit, and this is attained in the first instance by mixing hot and cold water, either in the bath or in a vessel from which the bath is filled, until the thermometer which is provided for testing the temperature of the water gives the proper indication; or the water is heated by means of the spirit-lamp (which is attached to the stand of the apparatus) until the required temperature is indicated.

2. *Preparing the test-lamp.*—The test-lamp is fitted with a piece of cylindrical wick of such thickness that it fills the wick-holder, but may readily be moved to and fro for the purpose of adjusting the size of the flame. In the body of the lamp, upon the wick, which is coiled within it, is placed a small tuft of cotton wool, moistened with petroleum, any oil not absorbed by the wool being removed. When the lamp has been lighted, the wick is adjusted by means of a pair of forceps until the flame is of the size of the bead fixed on the cover of the oil-cup; should a particular test occupy so long a time that the flame begins to get smaller, through the supply of oil in the lamp becoming exhausted, three or four drops of petroleum are allowed to fall upon the tuft of wool in the lamp from the dropping bottle or *pipette* provided for that purpose. This can be safely done without interrupting the test.

3. *Filling the oil-cup.*—The oil-cup having been previously cooled, by placing it bottom downwards in water at a temperature not exceeding 50° Fahrenheit, is to be rapidly wiped dry, placed on a level surface in a good light, and the oil to be tested is poured in very slowly, without splashing, until its surface is level with the point of the gauge which is fixed in the cup. The round bulb thermometer is inserted into the lid of the cup, care being taken that the projecting rim of the collar touches the edge of the socket; the test-lamp, prepared as already described, is placed in position, and the cover is then put on to the cup and pressed down so that its edge rests on the rim of the cup.

4. *Application of the test.*—The water-bath, with its thermometer in position, is placed in some locality where it is not exposed to currents of air, and where the light is sufficiently subdued to admit of the size of the entire test-flame being compared with that of the bead on the cover. The cup is carefully lifted without shaking it, and placed in the bath, the test-lamp is lighted, and the clockwork wound up by turning the key. The thermometer in the oil-cup is now watched, and when the temperature has reached 56° Fahrenheit the clockwork is set in motion by pressing the trigger.

If no flash takes place the clockwork is at once re-wound, and the trigger pressed at 57° Fahrenheit, and so on, at every degree rise of temperature, until the flash occurs, or until a temperature of 95° Fahrenheit has been reached.

If the flash takes place at any temperature below 77° Fahrenheit the temperature at which it occurs is to be recorded. The fresh portions of the sample are then to be successively tested in a similar manner and the results recorded. If no greater difference than 2° Fahrenheit exists between any two of the three recorded results, each result is to be corrected for atmospheric pressure, as hereafter described, and the average of the three corrected results is the flashing point of the sample. In the event of there being a greater difference than 2° Fahrenheit between any two of the results, the series of tests is to be rejected and a fresh series, of three, similarly obtained, and so on until a sufficiently concordant series is furnished, when the results are to be corrected and the average taken in the manner already described.

No flash which takes place within eight degrees of the temperature at which the testing is commenced shall be accepted as the true flashing point of the sample tested. In the event of a flash occurring at or below 64° when the test is applied in the manner above described, the next testing shall be commenced ten degrees lower than the temperature at which the flash had been previously obtained (that is to say, at 54° or thereunder), and this procedure shall be continued until the results of three consecutive tests do not show a greater difference than 2°.

If a temperature of 76° Fahrenheit has been reached without a flash occurring, the application of the test-flame is to be continued at every degree rise of temperature until a temperature of 95° Fahrenheit has been reached. If no flash has occurred up to this point, and if the petroleum is declared to be imported subject to the provisions of the Act, the tests shall not be continued, and the testing officer shall certify that the petroleum has a flashing point over 95° and is not dangerous. But if the petroleum is oil ordinarily used for lubricating purposes and is declared to have its flashing point at or above 200° degrees, or is oil to which a notification of the Local Government exempting it from the operation of the Act will be

The Petroleum Act, 1886.

(*The Schedule.*)

applicable in the event of the flashing point being found to be at or above 120°, the test shall be continued as follows:—The oil-cup is to be removed from the water-bath, and the temperature of the water in the water-bath is to be reduced to 95° Fahrenheit by pouring cold water into the funnel (the hot water escaping by the overflow-pipe). The air-chamber is then to be filled to a depth of 1½ inches with water at a temperature of about 95° Fahrenheit, the oil-cup is to be replaced in the water-bath and the spirit-lamp attached to the water-bath is to be lighted and placed underneath. The test-flame is then to be again applied, from 96° Fahrenheit, at every degree rise of temperature as indicated by the thermometer in the oil-cup until a flash takes place or until a temperature of 200° Fahrenheit or 120° Fahrenheit, as the case may be, has been reached. If during this operation the test-flame appears to diminish in size, the lamp is to be replenished in the manner prescribed at (2) without interrupting the test.

If a flash occurs at any temperature between 76° and 200° Fahrenheit, the temperature at which it occurs, subject to correction for atmospheric pressure, is the flashing point of the sample.

In repeating a test a fresh sample of oil must always be used, the tested sample being thrown away, and the cup must be wiped dry from any adhering oil and cooled, as already described, before receiving the fresh sample.

5. *Correction for atmospheric pressure.*—As the flashing point of an oil is influenced by changes in atmospheric pressure to an average extent of 1·6° Fahrenheit for every inch of the barometer, a correction of the observed flashing point may become necessary. The height of the barometer must therefore be determined at the time of making the test for the flashing point. The true height of the barometer for the purpose of the test shall be considered to be the height of the column of mercury measured at 32° Fahrenheit, which is supported by the air pressure at the time of the experiment; that is, the actual height of the barometer at the time of observation duly corrected for any error of the instrument and for its temperature if necessary. For the purpose of applying the correction to the flashing point of the oil obtained by the test, a table is appended to this schedule, giving the flashing points of oils ranging from 65° to 80° Fahrenheit, under pressure ranging from 27 to 31 inches of mercury.

The table is used in the following manner:—

Example.—An oil has given a flashing point of 71°, the barometer being at 28·6 inches; take the nearest number to 71° in the vertical column headed 28·6. This number is 70·8. Substitute for this the number in the same horizontal line in the column headed 30 (the normal height of the barometer). The substituted number, that is, the true flashing point of the oil, is 73°.

Table for correction of Flashing Points indicated by the Test for Variations in Barometric Pressure on either side of Thirty Inches.

Barometer in Inches.	Flashing Point in Degrees Fahrenheit.																							
27	27·2	27·4	27·6	27·8	28	28·2	28·4	28·6	28·8	29	29·2	29·4	29·6	29·8	30	30·2	30·4	30·6	30·8	31
60·2	60·5	60·8	61·2	61·5	61·8	62·1	62·4	62·8	63·1	63·4	63·7	64	64·4	64·7	65	65·3	65·6	66	66·3	66·6
61·2	61·5	61·8	62·2	62·5	62·8	63·1	63·4	63·8	64·1	64·4	64·7	65	65·4	65·7	66	66·3	66·6	67	67·3	67·6
62·2	62·5	62·8	63·2	63·5	63·8	64·1	64·4	64·8	65·1	65·4	65·7	66	66·4	66·7	67	67·3	67·6	68	68·3	68·6
63·2	63·5	63·8	64·2	64·5	64·8	65·1	65·4	65·8	66·1	66·4	66·7	67	67·4	67·7	68	68·3	68·6	69	69·3	69·6
64·2	64·5	64·8	65·2	65·5	65·8	66·1	66·4	66·8	67·1	67·4	67·7	68	68·4	68·7	69	69·3	69·6	70	70·3	70·6
65·2	65·5	65·8	66·2	66·5	66·8	67·1	67·4	67·8	68·1	68·4	68·7	69	69·4	69·7	70	70·3	70·6	71	71·3	71·6
66·2	66·5	66·8	67·2	67·5	67·8	68·1	68·4	68·8	69·1	69·4	69·7	70	70·4	70·7	71	71·3	71·6	72	72·3	72·6
67·2	67·5	67·8	68·2	68·5	68·8	69·1	69·4	69·8	70·1	70·4	70·7	71	71·4	71·7	72	72·3	72·6	73	73·3	73·6
68·2	68·5	68·8	69·2	69·5	69·8	70·1	70·4	70·8	71·1	71·4	71·7	72	72·4	72·7	73	73·3	73·6	74	74·3	74·6
69·2	69·5	69·8	70·2	70·5	70·8	71·1	71·4	71·8	72·1	72·4	72·7	73	73·4	73·7	74	74·3	74·6	75	75·3	75·6
70·2	70·5	70·8	71·2	71·5	71·8	72·1	72·4	72·8	73·1	73·4	73·7	74	74·4	74·7	75	75·3	75·6	76	76·3	76·6
71·2	71·5	71·8	72·2	72·5	72·8	73·1	73·4	73·8	74·1	74·4	74·7	75	75·4	75·7	76	76·3	76·6	77	77·3	77·6
72·2	72·5	72·8	73·2	73·5	73·8	74·1	74·4	74·8	75·1	75·4	75·7	76	76·4	76·7	77	77·3	77·6	78	78·3	78·6
73·2	73·5	73·8	74·2	74·5	74·8	75·1	75·4	75·8	76·1	76·4	76·7	77	77·4	77·7	78	78·3	78·6	79	79·3	79·6
74·2	74·5	74·8	75·2	75·5	75·8	76·1	76·4	76·8	77·1	77·4	77·7	78	78·4	78·7	79	79·3	79·6	80	80·3	80·6
75·2	75·5	75·8	76·2	76·5	76·8	77·1	77·4	77·8	78·1	78·4	78·7	79	79·4	79·7	80	80·3	80·6	81	81·3	81·6

S. HARVEY, JAMES,
Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Petroleum Act, 1881, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th March, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Petroleum Act, 1881, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 599, dated 14th April, 1885 [Paper No 1].
From Secretary for Berar to Resident, Hyderabad, No. 1766, dated 18th May, 1885 [Paper No. 2].
From Chief Commissioner, Ajmer-Merwára, No. 644, dated 17th June, 1885 [Paper No 3].
From Secretary to Chief Commissioner, British Burma, No. 388—2M., dated 16th June, 1885, and enclosures [Papers No. 4].
From Registrar, High Court, Calcutta, No. 1885, dated 23rd June, 1885 [Paper No. 5].
From Chief Secretary to Government, Madras, No 1606, dated 17th June, 188 , and enclosures [Papers No 6]
From Secretary to Chief Commissioner, Coorg, No. 543—63, dated 26th June, 1885 [Paper No 7].
From Secretary to Government, North-Western Provinces and Oudh, No. 1118—VI-190-15, dated 29th June, 1885 [Paper No. 8].
From Officiating Secretary to Government, Punjab, No. 610S., dated 8th July, 1885, and enclosures [Papers No 9].
From Under-Secretary to Government, Bombay, No. 2501, dated 6th July, 1885, and enclosures [Papers No. 10].
From Her Majesty's Secretary of State for India, No. 65, dated 18th June, 1885, and enclosure [Papers No 11].
From Officiating Secretary to Government, Bengal, No. 827T.—M., dated 2nd July, 1885, and enclosures [Papers No. 12].
From Assistant Secretary to Chief Commissioner, Central Provinces, No. 2653—83, dated 11th July, 1885 [Paper No. 13].
From Secretary to Government, North-Western Provinces and Oudh, No. 1544—VI-190-22, dated 27th August, 1885, and enclosure [Papers No. 14].

2. On the general question of standards and the definition of dangerous petroleum, we adhere to the scheme laid down in section 3 of the Bill. But Dr. Warden and Mr. Pedler suggest that the lowest standard for lubricating oils (the attainment of which would exempt them from the operation of the Act) should be fixed at 200° instead of 250° as in the present Act. It is, they explain, practically impossible with the Abel apparatus to test up to 250°. They consider the limit of 150°, which is proposed in some of the papers, too low for this country, and believe 200° would meet all reasonable requirements. In this view we concur. We are also of opinion that Local Governments should be empowered to exempt from the operation of the Act and rules oil certified to be over 120° when imported as ordinary cargo and in limited quantities.

3. We consider that section 4 of the Bill should be omitted. Messrs. Warden and Pedler point out that the drawback of the fragility of glass for carriage is frequently more than counterbalanced by its impermeability. It is very difficult in this country to get tin or metal vessels made which shall be thoroughly impervious to highly volatile oil.

4. It is suggested by the Bombay Government and other authorities that it should be made clear that conveyance by sea from one part of British India to another is "transport" and not "import" within the meaning of the Act. We are of opinion that some discretion in the matter should be left to the Local Governments. It would be unsafe, for instance, at present to admit freely to Calcutta oil brought up from Burma. Experience has shown that in Burma refining is not yet thoroughly understood, and the local testing is not at present very trustworthy. The Local Governments in India should have power to treat such oil as foreign oil until its quality generally improves. On the other hand, there is no reason why foreign oil once properly tested should be re-tested on arrival at a second port. We have taken power for the Local Governments of territories, such as Burma and Assam, in which oil is or is likely to be produced, to appoint testing officers at or near refineries, and to prevent the removal from the refineries of oil which does not satisfy the tests otherwise than under the regulations for the control of dangeous petroleum.

5. Turning now to the question of the method of sampling cargoes, we concur with the Bombay Government and other authorities in thinking that it should be open to the Local Government by rule to provide for sampling either before or after landing; to prescribe the number of samples to be taken from a cargo or consignment or any part thereof; to provide, when the first test is unsatisfactory, or when doubt is felt as to the uniformity of quality in the cargo, for the landing and sorting of the cargo in lots, or its delivery into boats, each of a certain capacity; and for the sampling of each lot or boat-load, and its ultimate treatment in accordance with the results of the test in each case.

When a doubtful cargo has to be landed and stacked, substantial fees should be levied, as much additional work is thrown upon Government officers.

6. With reference to the objections taken by some Bombay officers to the provisions of the schedule requiring that the sample tin should be tapped in presence of the testing officer, we observe that Messrs. Warden and Pedler both attach importance to this, as all manipulation and airing of the oil tends to raise its flashing point, and the drawing of oil for testing purposes should in any case be under the control of a responsible officer of the testing department. They consider that in most cases the selection of *one* case from a cargo of oil certified before arrival to be ordinary petroleum is sufficient, if care is taken to get the sample from below, and thus to defeat any attempt at "facing" the cargo. The number of samples taken at Bombay appears to be unduly large, and has given rise to the objection that to convey them to the Chemical Examiner's laboratory would be an arduous task. We have so amended the Schedule, Part II, paragraph 1, as to provide that the testing officer or some person duly authorized by him shall superintend the drawing of the sample.

7. In revising the Bill we have had regard to the practice which obtains in Bombay of allowing delivery into cargo-boats pending the result of testing, and to the suggestion of the Bengal Government that the Local Government should have the power in special cases to order further tests in such manner as it may deem expedient.

8. As regards the suggestion of the Bombay Government that a second standard apparatus should be maintained at Bombay, it appears to us to be highly important to secure uniformity in the tests throughout India. To this end there should be but one absolute and ultimate standard, and this can most conveniently be maintained in Calcutta.

9. We are of opinion that the Chemical Examiner should stamp any apparatus sent to him not only with a special number but also with the date of his verification of the apparatus, and further that he should give a certificate in writing under his hand, in a form to be laid down by the Governor General in Council, to the effect that the apparatus has been compared and verified by him on a given date and been found to be correct, or correct subject to certain specified corrections to be applied to the results of tests.

10. The Chemical Examiner should also keep a register of verifications.

11. Messrs. Warden and Pedler suggest that in the Schedule, Part I, provision be made for "a barometer standardised at the Meteorological Office of the province, or at any other place appointed by the Local Government." We have accepted the suggestion.

12. With respect to the changes in the Schedule, Part III, proposed by Dr. Lyon, Messrs. Warden and Pedler are inclined to hold that Sir F. Abel has in a paper before us sufficiently met Dr. Lyon's difficulty, and they believe that in practice no difficulty is likely to arise of the kind Dr. Lyon puts forward. They have, however, suggested, and we have acted on the suggestion, that all possible objection would be removed if it were provided that no flashing point obtained should be accepted unless it be at least 8° above the temperature at which the testing commenced.

13. Messrs. Warden and Pedler are of opinion that it is unnecessary in the case of ordinary petroleum to continue the tests when no flash has been obtained up to 95° Fahrenheit. It is only in the case of petroleum for which exemption from the Act is claimed that the test need be continued in the manner laid down in the fourth paragraph of the rules for "application of the test". We have modified that paragraph accordingly.

14. In the Schedule, Part III, paragraph 5, we have pointed out that the height of the barometer must be determined at the time of making the test for the flashing point.

15. We are advised not to accept the suggestion made from Burma to adopt Hewmann's apparatus in preference to Abel's.

16. We have had regard to the remarks of the Bombay Government with reference to the repeal of the municipal laws affecting petroleum, and to giving power to Port Trusts to regulate their own fees for the storage of petroleum.

17. Having thus amended the Bill we have deemed it advisable to consolidate it and the Petroleum Act of 1881, and, in doing so, have taken the opportunity (*a*) to enhance the penalty for keeping, transporting, selling or exposing for sale dangerous petroleum in contravention of the Act, and (*b*) to empower the Governor General in Council to make rules as to the transport of petroleum from any part of British India to any other part.

18. The other alterations we have made in consolidating the Bill and the Act are few and unimportant and do not call for notice.

19. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	14th, 21st and 28th March, 1885.
Fort Saint George Gazette	8th April, 1885.
Bombay Government Gazette	26th March, and 2nd and 9th April, 1885.
Calcutta Gazette	1st and 8th April, 1885.
North-Western Provinces and Oudh Government Gazette	28th March, and 4th and 11th April, 1885.
Punjab Government Gazette	9th, 16th and 23rd April, 1885.
Central Provinces Gazette	4th, 11th and 18th April, 1885.
British Burma Gazette	11th, 18th and 25th April, 1885.
Assam Gazette	4th, 11th and 18th April, 1885.
Coorg District Gazette	1st May, 1885.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese	16th June, 1885.
	Telugu, Malayalam ...	23rd June, 1885.
	Tamil	30th June, 1885.
	Hindustani	17th July, 1885.
Bombay	Gujaráthi	4th June, 1885.
	Maráthi, Kanarese ...	11th June, 1885.
Bengal	Bengali	28th April, 1885.
	Uriya	21st May, 1885.
	Hindi	9th June, 1885.
Punjab	Urdu	18th and 25th May, and 1st June, 1885.
Central Provinces ...	Maráthi	20th and 27th June, and 4th July, 1885

20. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended and consolidated with the Act of 1881.

C. P. ILBERT.
S. C. BAYLEY.
J. W. QUINTON.
H. ST.A. GOODRICH.
ROBERT STEEL
S. HARVEY JAMES,
Offg Secretary to the Government of India.

The 5th March, 1886.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 19th March, 1886, and is hereby promulgated for general information :—

ACT No. XIII OF 1886.

THE INDIAN SECURITIES ACT, 1886.

CONTENTS.

SECTIONS.
1. Short title and commencement.
2. Repeal.
3. Definitions.
4. Notice of trust not receivable.
5. Right of survivors of joint payees of Government securities.
6. Prohibition of indorsements on allonges to Government securities.
7. Holding of Government securities by holders for the time being of public offices.
8. Transfer and discharge of certificates and coupons.
9. Indorser of Government security not liable for amount thereof.
10. Impression of signature on Government securities.
11. Issue of renewed securities.
12. Issue of duplicate securities.
13. Period after which the Government is released from liability in respect of original security.
14. Power of Governor General in Council to make rules.
15. Publication of drafts and rules.

An Act to consolidate and amend the law relating to Government Securities.

WHEREAS it is expedient to consolidate and amend the law relating to Government securities; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Securities Act, 1886; and

(2) It shall come into force on the first day of April, 1886.

(3) The power conferred on the Governor General in Council by section 7, sub-section (1), may be exercised at any time after the passing of this Act; but a notification issued in exercise of that power shall not take effect until the Act comes into force.

Repeal.

2. (1) On and from the day on which this Act comes into force, the Indian Securities Act, 1881, and the Indian Securities Act, 1885, shall be repealed. III of 1881. XIX of 1885.

(2) But any authority conferred, notification issued, list published or rule or order made under either of those Acts shall, so far as may be, be deemed to have been conferred, issued, published or made under this Act.

Definitions.

3. In this Act—

(1) "Government security" includes promissory notes, debentures, stock-certificates and all other securities issued by the Government of India or by any Local Government in respect of any loan contracted either before or after the passing of this Act, but does not include a stock-note or a currency-note : and

(2) "prescribed" means prescribed by rules made by the Governor General in Council.

Notice of trust not receivable.

4. No notice of any trust in respect of any Government security shall be receivable by the Government.

Right of survivors of joint payees of Government securities.

5. (1) Notwithstanding anything in the Indian Contract Act, 1872, section 45, when a Government security is payable to two or more persons jointly and either or any of them dies, the security shall be payable to the survivor or survivors of those persons. IX of 1872.

(2) Nothing herein contained shall affect any claim which the representative of the deceased person may have against the survivor or survivors in respect of the security jointly payable to him or them and the deceased.

(3) This section shall apply whether the death of the person to whom the security was jointly payable occurred or occurs before or after this Act comes into force.

Prohibition of indorsements on allonges to Government securities.

XXVI of 1881.

6. Notwithstanding anything in section 15 of the Negotiable Instruments Act, 1881, the holder of a Government security shall not be said to indorse the security, or be called the indorser thereof, if, when he signs the same for the purpose of negotiation, he inscribes his signature for that purpose elsewhere than on the back of the security itself.

Holding of Government securities by holders for the time being of public offices.

7. (1) In the case of any public office to which the Governor General in Council may, from time to time, by notification in the Gazette of India, declare this sub-section to apply, a Government security may be made or indorsed payable to or to the order of the holder for the time being of the office by the name of the office.

(2) When a Government security is made or indorsed as aforesaid, it shall be deemed to be transferred without any or further indorsement from each holder for the time being of the office to the succeeding holder for the time being of the office on and from the date on which the latter takes charge of the office.

(3) When the holder for the time being of the office indorses to a third party a Government security made or indorsed as aforesaid, he shall subscribe the indorsement with his name and the name of the office.

(4) A writing on a Government security now or heretofore standing in the name of the holder of a public office, whereby the security has been or was made or indorsed payable to or to the order of the holder of the office for the time being, shall not be deemed to be or to have been invalid by reason only of the payee or indorsee being the holder for the time being of a public office by the name of the office.

(5) This section applies as well to an office of which there are two or more joint holders as to an office of which there is a single holder.

Transfer and discharge of certificates and coupons.

8. (1) Whenever the Governor General in Council has issued, in respect of any loan, a certificate declaring the bearer thereof to be entitled to the portion of the loan therein expressed, or a coupon for any amount payable as interest on any portion of the loan, the title to the certificate or coupon may be transferred as if the certificate or coupon were a promissory note payable to bearer.

(2) On payment, by or on behalf of the Government, to the bearer of the certificate or coupon, of the amount expressed therein, at or after the date on which it becomes due, the Government shall be discharged as if the certificate or coupon were a promissory note payable to bearer.

Indorser of Government security not liable for amount thereof.

9. A person shall not, by reason only of his having indorsed a Government security, be liable to pay any money due, either as principal or as interest, thereunder.

Impression of signature on Government securities.

10. (1) The signature of the officer of the Government of India authorized to sign Government securities on behalf of the Government may be printed, engraved or lithographed, or impressed by such other mechanical process as the Governor General in Council may direct, on the securities.

(2) A signature so printed, engraved, lithographed or otherwise impressed shall be as valid as if it had been inscribed in the proper handwriting of the officer.

Issue of renewed securities.

11. A person claiming to be entitled to a Government security as payable to him under an indorsement may, on satisfying the prescribed officer of the justice of his claim and paying the prescribed fee and delivering the security duly receipted to the prescribed officer, obtain from the officer a renewed security issued payable to himself.

Issue of duplicate securities.

12. (1) When a Government security is alleged to have been wholly or partly lost or destroyed, and a person claims to be the person to whom but for the loss or destruction it would be payable, he may, on application to the prescribed officer, and on producing proof to his satisfaction of the loss or destruction and of the justice of the claim, obtain from him an order for—

(a) the payment of interest in respect of the security said to be lost or destroyed pending the issue of a duplicate security; and

(b) the issue of a duplicate security payable to the applicant.

(2) An order shall not be passed under sub-section (1) until after the issue of the prescribed notification of the loss or destruction and after the expiration of the prescribed period, nor until the applicant has given the prescribed indemnity against the claims of all persons deriving title under the security lost or destroyed.

(3) A list of the securities in respect of which an order is passed under sub-section (1) shall be published in the Gazette of India at such times as the Governor General in Council may, from time to time, direct.

Period after which the Government is released from liability in respect of original security.

13. When a renewed security has been issued under section 11, or a duplicate security has been issued under section 12, the Government shall be discharged from all liability in respect of the original security of which the renewed or duplicate security has been issued—

(a) in the case of a renewed security, after the lapse of six years from the date of the issue of the renewed security;

(b) in the case of a duplicate security, after the lapse of six years from the date of the publication under section 12, sub-section (3), of the list in which the security is first mentioned, or from the date of the last payment of interest on the original security, whichever date is the later.

Power of Governor General in Council to make rules.

14. The Governor General in Council may, from time to time, make rules to prescribe—

(a) the mode in which payment of interest in respect of Government securities is to be recorded and acknowledged;

(*b*) the circumstances in which Government securities must be renewed before further payment of interest thereon can be claimed;

(*c*) the fees to be paid in respect of applications under sections 11 and 12;

(*d*) the form in which securities delivered for renewal are to be receipted;

(*e*) the officer who is to exercise all or any of the powers and perform all or any of the duties prescribed by sections 11 and 12;

(*f*) the proof which is to be produced by persons applying for duplicate securities;

(*g*) the form and mode of publication of the notification mentioned in section 12, and the period after which interest may be paid or a duplicate security may be issued under that section;

(*h*) the nature and amount of the indemnity to be given by a person applying under section 12 for the payment of interest or the issue of a duplicate security; and,

(*i*) generally, all matters connected with the grant of renewed and duplicate securities.

Publication of drafts and rules.

15. (*1*) The Governor General in Council shall, before making rules under section 14, publish a draft of the proposed rules in such manner as may, in his opinion, be sufficient for the information of the public.

(*2*) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(*3*) The Governor General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(*4*) Every rule made under section 14 shall be published in the Gazette of India, and the publication in that Gazette of a rule purporting to be made under that section shall be conclusive proof that it has been duly made.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the law relating to Government securities was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 12th March, 1886:—

LEGISLATIVE DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to amend the law relating to Government Securities was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

Telegram from Chief Commissioner, Coorg, dated 17th February, 1886 [Paper No. 1].
From Secretary for Berar to Resident, Hyderabad, No. 43G., dated 13th February, 1886 [Paper No. 2]
From Under-Secretary to Chief Commissioner, Central Provinces, No. 549—33, dated 15th February, 1886 [Paper No. 3].
Telegram from Secretary to Government, North-Western Provinces and Oudh, dated 19th February, 1886 [Paper No. 4]
From Officiating Secretary to Government, Bengal, No. 605, dated 19th February, 1886, and enclosures [Paper No. 5].
Telegram from Chief Commissioner, Ajmer-Merwára, No. 326C., dated 21st February, 1886 [Paper No. 6]
From Acting Chief Secretary to Government, Madras, No. 421, dated 17th February, 1886, and enclosures [Paper No. 7]
Telegram from Secretary to Government, Bombay, dated 22nd February, 1886 [Paper No. 8].
From Officiating Secretary to Chief Commissioner, Assam, No. 378, dated 16th February, 1886 [Paper No. 9].
Telegram from Chief Commissioner, British Burma, dated 27th February, 1886 [Paper No. 10].
From Under-Secretary to Government, Bombay, No. 544, dated 1st March, 1886 [Paper No. 11].

2. We have added to the section respecting the holding of Government securities by holders for the time being of public offices two sub-sections, the one removing any doubt which may exist as to the validity of past indorsements in favour of holders for the time being of such offices, and the other declaring the section to apply not only to an office of which there is a single holder but to an office of which there are two or more joint holders.

3. We consider it desirable that the law relating to Government securities should be

consolidated. We have, therefore, proposed to repeal the Indian Securities Acts of 1881 and 1885, and to embody the substance of them and of the Bill in a single enactment.

4 The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India . . .	6th, 13th and 20th February, 1886.
Fort Saint George Gazette ...	12th February, 1886.
Bombay Government Gazette	11th February, 1886.
Calcutta Gazette	10th, 17th and 24th February, 1886.
North-Western Provinces and Oudh Government Gazette	13th, 20th and 27th February, 1886.
Punjab Government Gazette ...	18th and 25th February, and 4th March, 1886.
Central Provinces Gazette	13th, 20th and 27th February, 1886.
British Burma Gazette ...	6th March, 1886.
Assam Gazette	6th March, 1886.

In the Vernaculars.

Province.	*Language.*	*Date.*
Bengal	Bengali ...	16th February, 1886.
North-Western Provinces and Oudh .	Urdu ...	13th, 20th and 27th February, 1886.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that the Bill, as amended by us and consolidated with the Acts of 1881 and 1885, be passed.

A COLVIN.
C. P. ILBERT.
G. H. P. EVANS.
ROBERT STEEL
V. N. MANDLIK.

The 9th March, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 27, 1886.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th March, 1886, and was referred to a Select Committee :—

No. 5 OF 1886.

THE GUARDIANS AND WARDS BILL, 1886.

CONTENTS.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title, local extent and commencement.
2. Repeal.
3. Saving of jurisdiction of Courts of Wards and Chartered High Courts.
4. Definitions.

CHAPTER II.

APPOINTMENT OF GUARDIANS.

5. Power of parents to appoint in case of persons subject to Indian Succession Act.
6. Saving of power to appoint in other cases.
7. Power of the Court to make order as to guardianship.
8. Persons entitled to apply for order.
9. Court having jurisdiction to entertain the application.
10. Form of application.
11. Procedure on admission of application.
12. Power to make interlocutory order for production of minor and interim protection of his person and property.
13. Hearing of evidence before making of order.

SECTIONS.

14. Appointment of several guardians.
15. Matters to be considered by the Court in appointing guardian.
16. Guardian of the person not to be appointed by the Court in certain cases.
17. Guardian of property to be appointed by the Court subject to restrictions in case of certain minors.

CHAPTER III.

DUTIES, RIGHTS AND LIABILITIES OF GUARDIANS.

General.

18. Fiduciary relation of guardian to ward.
19. Minor incompetent to act.

Guardian of the Person.

20. Duties of guardian of the person.
21. Title of guardian to custody of ward.
22. Removal of ward from jurisdiction.

Guardian of Property.

23. Duties of guardian of property.
24. Limitation of powers of guardian of property appointed or declared by the Court.
25. Practice with respect to limitation of powers of guardian of property.
26. General powers of guardian of property.
27. Right of guardian to apply to the Court for opinion in management of property of ward.
28. Obligations on, and privileges of, guardian of property.
29. Suit against guardian where administration-bond was taken.
30. Suit against guardian where administration-bond was not taken.
31. General liability of guardian as trustee.

Termination of Guardianship.

32. Right of survivorship among joint guardians.
33. Removal of guardian.
34. Discharge of guardian.
35. Cessation of authority of guardian.

The Guardians and Wards Bill, 1886.

(*Chapter I.—Preliminary.—Sections 1-4.*)

(*Chapter II.—Appointment of Guardians.—Sections 5-8.*)

CHAPTER IV.

SUPPLEMENTAL PROVISIONS.

SECTIONS.

36. Orders for regulating conduct or proceedings of guardians, and enforcement of those orders.
37. Penalty for removal of ward from jurisdiction.
38. Penalty for failure to account.
39. Saving of prosecutions under other laws.
40. Reports by Collectors and Subordinate Courts.
41. Orders appealable.
42. Finality of other orders.
43. Power of High Court to refuse applications capable of being dealt with by another Court.
44. Costs.
45. Power of High Court to make rules.
46. Applicability of Act to guardians already appointed by Court.

THE SCHEDULE.—ENACTMENTS REPEALED.

A Bill to Consolidate and amend the law relating to Guardian and Ward.

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title, local extent and commencement.

1. (*1*) This Act may be called the Guardians and Wards Act, 1886.

(*2*) It extends to the whole of British India except the Scheduled Districts; and

(*3*) It shall come into force on the first day of January, 1887.

(*4*) Any power conferred by this Act to make rules or issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

Repeal.

2. (*1*) On and from the day on which this Act comes into force, the enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column thereof.

(*2*) But all proceedings had, certificates granted, allowances assigned, obligations imposed and applications, appointments, orders and rules made under any of those enactments shall, so far as may be, be deemed to have been respectively had, granted, assigned, imposed and made under this Act.

(*3*) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Saving of jurisdiction of Courts of Wards and Chartered High Courts.

[Act XL, 1858, s. 2, and Act IX, 1861, s. 7.]

3. This Act shall be read subject to every enactment heretofore or hereafter passed relating to any Court of Wards by the Governor General in Council or by a Governor or Lieutenant-Governor in Council; and nothing in this Act shall be deemed to affect, or in any way derogate from, the jurisdiction or authority of any Court of Wards, or to take away any power possessed by any High Court established under the twenty-fourth and twenty-fifth of Victoria, chapter one hundred and four (*an Act for establishing High Courts of Judicature in India*).

Definitions.

4. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "minor" means a person who has not reached the age of majority according to the law to which he is subject: [cf. Act I 1872, s. 1

(*2*) "guardian" means a person having the care of the person of a minor or of his property, or of both his person and property:

(*3*) "ward" means a minor for whose person or property, or both, there is a guardian:

(*4*) "the Court" means the Court having jurisdiction to entertain an application under this Act for the appointment, or declaration of the title, of a guardian; and, where a guardian has been appointed or declared in pursuance of any such application, it means the Court which appointed or declared the guardian, or the High Court to which that Court is subordinate, or, in any matter relating to the person of the ward, the High Court having jurisdiction in the place where the ward for the time being resides:

(*5*) "Collector" means the chief officer in charge of the revenue-administration of a district, and includes any officer whom the Local Government, by notification in the official Gazette, may, from time to time, by name or by virtue of his office, appoint to be a Collector in any local area, or with respect to any class of persons, for all or any of the purposes of this Act:

(*6*) "prescribed" means prescribed by rules made by the High Court under this Act.

CHAPTER II.

APPOINTMENT OF GUARDIANS.

Power of parents to appoint in case of persons subject to Indian Succession Act.

5. Where a minor is a person to whom the Indian Succession Act, 1865, applies, a guardian of his person or property, or both, may be appointed by will or other instrument to take effect on the death of the person appointing— [Act X 1874, s. 3 Act X, s. 47.] X of 1

(*a*) if the minor is legitimate, by the father, or by either parent if the other is dead or incapable of acting;

(*b*) if the minor is illegitimate, by the mother.

Saving of power to appoint in other cases.

6. Where a minor is a person to whom the Indian Succession Act, 1865, does not apply, nothing in this Act shall take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which he is subject. [New.] X of 1

Power of the Court to make order as to guardianship.

7. Where it appears to the Court that provision ought to be made— [Act XL ss. 7 and Act IX, s. 3: Ac 1864, ss. 8: Act 1874, ss. and 7.]

(*a*) for appointing a guardian of the person or property, or both, of a minor, or

(*b*) for declaring the title of a person claiming to be such a guardian,

the Court may make an order accordingly.

Persons entitled to apply for order.

8. An order may be made under the last foregoing section on the application of— [Act XI ss. 3 an Act IX s. 1: A 1864, s and 3 Act XIII 1874, s.

(*a*) the person desirous of being, or claiming to be, the guardian of the minor, or

The Guardians and Wards Bill, 1886.

(*Chapter II.—Appointment of Guardians.—Sections 9-14.*)

(*b*) any relative or friend of the minor, or

(*c*) the Collector of the district or other local area within which the minor resides or has property, or

(*d*) the Collector having authority with respect to the class to which the minor belongs.

Court having jurisdiction to entertain the application.

9. (*1*) The application shall be made either to the High Court having jurisdiction in the place where the minor resides or has property, or to the District Court having jurisdiction in that place.

(*2*) An application with respect to the guardianship of the person of a minor shall ordinarily be made to the Court having jurisdiction in the place where the minor resides.

(*3*) If an application with respect to the guardianship of the person or property, or both, of a minor is made to a Court other than that having jurisdiction in the place where the minor resides, the Court may refuse the application if in its opinion the application would be disposed of more justly or conveniently by any other Court having jurisdiction.

Form of application.

10. (*1*) The application shall be by petition setting forth the grounds of the application, and stating—

(*a*) the age and residence of the minor;

(*b*) the nature and value of his property (if any);

(*c*) where the person or property of the minor is not in the custody or possession of the petitioner, the person (if any) having the custody or possession of the person or property of the minor;

(*d*) what relations the minor has, and where they reside;

(*e*) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property, or both, of the minor, and, if so, when, to what Court and with what result;

(*f*) where the application is to appoint a guardian, the qualifications of the proposed guardian and his willingness to act;

(*g*) where the application is to declare the title of a guardian, the grounds on which that title rests; and

(*h*) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state.

(*2*) The petition shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints, and may be received as evidence of the facts stated therein.

Procedure on admission of application.

11. (*1*) If the Court is satisfied that there is ground for proceeding on the application, it shall fix a day for the hearing thereof, and cause notice of the application and of the date fixed for the hearing— [Act XL, 1858, s. 6, and Act XX, 1864, s. 5.]

(*a*) to be served, in the manner directed in the Code of Civil Procedure, on the person (if any) named in the petition as having the custody or being in possession of the person or property of the minor, and on any other person to whom, in the opinion of the Court, special notice of the application should be given; and [Act XIII, 1874, s. 5.] XIV of 1882.

(*b*) to be posted on some conspicuous part of the court-house, and otherwise published in such manner as the Court, subject to any rules made by the High Court under this Act, thinks fit.

(*2*) When any part of the property described in the petition is of such nature that a Court of Wards could assume the superintendence thereof, the Court shall also cause a notice as aforesaid to be served on the Collector in whose district the minor resides, and on every Collector in whose district any portion of that part of the property is situate, and the Collector may cause the notice to be published in any manner he deems fit. [Circular Order No. 30 of 1880—High Court, North-Western Provinces.]

Power to make interlocutory order for production of minor and interim protection of his person and property.

12. The Court may direct that the person (if any) having the custody of the minor shall produce him at such place and time as it appoints, and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper. [Act IX, 1861, s. 2, and Act XIII, 1874, s. 6.]

Hearing of evidence before making of order.

13. On the day fixed for the hearing of the application, or as soon afterwards as may be, the Court shall hear such evidence as may be adduced in support of or in opposition to the application. [Act IX, 1861, s. 3 and Act XIII, 1874, s. 7.]

Appointment of several guardians.

14. (*1*) If the law to which the minor is subject admits of his having two or more joint guardians of his person or property, or both, the Court may, if it thinks fit, appoint or declare them. [Act XIII, 1874, s. 21.]

(*2*) Separate guardians may be appointed or declared of the person and of the property of a minor.

(*3*) If a minor has several properties, the Court may, if it thinks fit, appoint or declare a separate guardian for any one or more of the properties. [Act XIII, 1874, s. 4.]

(*4*) If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction, the Court having jurisdiction in the place where the property is situate shall accept the guardian as duly appointed or declared and give effect to the order appointing or declaring him. [Act XIII, 1874, s. 4.]

The Guardians and Wards Bill, 1886.

(Chapter II.—Appointment of Guardians.—Sections 15-17.)

(Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 18-22.)

[Act XIII, 1874, s. 10.]

Matters to be considered by the Court in appointing guardian.

15. (*1*) In appointing or declaring the guardian of a minor the Court shall be guided by the law to which the minor is subject and by what appears to be, consistently with that law, for the best interest of the minor with respect to his mental, moral and temporal welfare.

(*2*) In considering what will be for the best interest of the minor, the Court shall have regard to his age, his relationship to the proposed guardian, the wishes of a deceased parent (if any), and any existing or previous connection of the proposed guardian with the person or property of the minor.

(*3*) If the minor is old enough to form an intelligent preference, the Court may consider that preference.

X of 1885.

(*4*) In the case of persons to whom the Indian Succession Act, 1865, applies, as between parents adversely claiming the guardianship, neither parent is entitled to it as of right; but, other things being equal in such case, if the minor is of tender years, he should be given to the mother, and if he is of an age to require education and preparation for labour and business, then to the father.

[New.]

(*5*) Where the minor is a member of an undivided Hindu family, special weight is to be attached to any claim which the managing member of the family may make to be appointed or declared guardian, and to any objection which he may take to an appointment or declaration asked for in an application.

(*6*) The Court shall not appoint a person to be guardian against his will.

[Act XL, 1858, s. 27; Act XX, 1864, s. 31; Act XIII, 1874, s. 25; and Act XVII, 1885, s. 8.]

Guardian of the person not to be appointed by the Court in certain cases.

16. Nothing in this Chapter shall authorise the Court to appoint or declare a guardian of the person of a minor—

(*a*) who is a married female cohabiting with her husband, or

(*b*) whose father is living and is not a minor or, in the opinion of the Court, unfit to perform, or incapable of performing, the duties of a guardian of the person of the minor, or

(*c*) whose property is under the superintendence of a Court of Wards competent to appoint a guardian of his person.

[New.]

Guardian of property to be appointed by the Court subject to restrictions in case of certain minors.

17. Where under this Chapter the Court appoints or declares a guardian of the property of a minor who is a member of an undivided Hindu family, it shall, except where it is proved to the satisfaction of the Court that the interests of the minor have been actually imperilled, appoint or declare the guardian subject to such restrictions as will prevent him from interfering with the powers of the managing member of the family.

CHAPTER III.

DUTIES, RIGHTS AND LIABILITIES OF GUARDIANS.

General.

Fiduciary relation of guardian to ward.

18. (*1*) A guardian must act for the benefit of his ward. [Seton's Decrees, 730; and Act XIII, 1874, s. 1

(*2*) He cannot make any profit out of his office.

(*3*) With respect to the property of the ward, he stands in the position of trustee for the ward, and is responsible for any loss occasioned to the property by his wilful default or gross negligence.

(*4*) This fiduciary relation extends to and affects purchases by a guardian of the property of his ward immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian still lasts or is recent.

Minor incompetent to act.

19. A minor is incompetent to act as guardian. [Act XIII, 1874, s.

Guardian of the Person.

Duties of guardian of the person.

20. A guardian of the person of a ward is charged with the custody of the ward, and must look to his support, health and education, and such other matters as the law to which the ward is subject requires. [Act XIII, 1874, ss. and 12.]

Title of guardian to custody of ward.

21. (*1*) If a ward leaves the custody of his guardian, he may be compelled by order of the Court to return to that custody. [Act XIII, 1874, s.

(*2*) But the Court may refuse to make an order for his return to the custody of the guardian if it appears—

(*a*) that the ward has been ill-treated by the guardian; or

(*b*) that the conduct of the guardian in any other respect has rendered him unfit to have the custody of the ward; or

(*c*) that the ward is, on reasonable grounds not inconsistent with the law to which he is subject, unwilling to return, and, having attained to years of discretion, is capable of exercising a wise choice as to the custody in which he will remain.

(*3*) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship. [Eversl Domest Relatio 691-92.

Removal of ward from jurisdiction.

22. (*1*) A guardian of the person appointed or declared by the Court shall not, without the leave of the Court by which he was appointed or declared, remove the ward from the limits of its jurisdiction, except for such temporary purposes as may be prescribed or for the purpose of placing him beyond those limits at an educational institution appointed by the Local Government administering the territories [Act X 1874, s.

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(*Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 23-27.*)

within which the Court is established as an institution to which a guardian may send a ward without the leave of the Court.

(*2*) The leave granted by the Court under sub-section (*1*) may be special or general, and may be defined by the order granting it.

Guardian of Property.

[Act XIII, 1874, s. 15.]

Duties of guardian of property.

23. (*1*) A guardian of the property of a ward must keep that property safely.

(*2*) In the case of immoveable property, he must not suffer any waste, but must maintain the buildings (if any) thereon and their appurtenances out of the rents and profits of the property.

[Act XL, 1858, s. 18; Act XX, 1864, s. 18; Act XIII, 1874, s. 16.]

Limitation of powers of guardian of property appointed or declared by the Court.

24. Where a guardian of the property of a ward has been appointed or declared by the Court, he shall not, without the previous permission of the Court,—

(*a*) borrow for his ward; or

(*b*) mortgage, charge or transfer by sale, gift, exchange or otherwise any part of the immoveable property of his ward; or

(*c*) lease any part of that property for a term exceeding three years; or

(*d*) transfer any Government securities belonging to the ward, or the shares or other interest of the ward in any company; or

(*e*) dispose of any other part of the principal of the property of the ward:

[Act V, 1881, s. 90.]

Provided that the Court may, subject to any rules made by the High Court under this Act, exempt a guardian from the necessity of obtaining the permission of the Court under this section, either generally or in special circumstances, and as to either the whole or any specified part of the property of the ward.

Practice with respect to limitation of powers of guardian of property.

25. (*1*) Permission to the guardian to do any of the acts mentioned in the last foregoing section shall not be granted by the Court except in case of necessity or for an evident advantage to the ward.

(*2*) The order granting the permission shall recite the necessity or advantage, as the case may be, describe the property with respect to which the act permitted is to be done, and specify such conditions, if any, as the Court may see fit to attach to the permission; and it shall be recorded, dated and signed by the Judge of the Court with his own hand, or, when from any cause he is prevented from recording the order with his own hand, shall be taken down in writing from his dictation and be dated and signed by him.

(*3*) The Court may in its discretion attach to the permission the following among other conditions, namely:— [New.]

(*a*) that a sale shall be made to the highest bidder by public auction, before the Court or some person specially appointed by the Court for that purpose, at a time and place to be specified by the Court, after such proclamation of the intended sale as the Court, subject to any rules made by the High Court under this Act, directs;

(*b*) that a lease shall not be made in consideration of a premium, or shall be made for such term of years and subject to such rents and covenants as the Court directs;

(*c*) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian to be invested by the Court on prescribed securities or otherwise disposed of as the Court directs.

(*4*) Before granting permission to a guardian to do an act mentioned in the last foregoing section the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should, in its opinion, receive notice thereof, and shall hear, and record the statement of, any person who appears in opposition to the application. [New.]

General powers of guardian of property.

26. (*1*) Where a guardian of the property of a ward has been appointed or declared by the Court, the Court may from time to time, by order, define, restrict or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject. [Act XL, 1858, s. 2; Act XX, 1864, s. 1; and Act XIII, 1874, s. 20.]

(*2*) Subject to any such order and subject also to sections 17 and 24, a guardian appointed by or under a will or other instrument shall, with respect to the property of his ward, have such powers and be subject to such restrictions as are conferred or imposed on him by that instrument.

(*3*) Subject to the foregoing provisions of this section, a guardian of the property of a ward may do all acts which are reasonable and proper for the realization, protection or benefit of the property of the ward and are allowed by the law to which the ward is subject. [Act II, 1882, s. 36.]

Right of guardian to apply to the Court for opinion in management of property of ward.

27. (*1*) A guardian may apply by petition to the Court for its opinion, advice or direction on any present questions respecting the management or administration of the property of his ward, other than questions not proper, in the opinion of the Court, for summary disposal. [Act II, 1882, s. 34.]

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(2) A copy of the petition shall be served upon, and the hearing thereof may be attended by, such of the persons interested in the application as the Court thinks fit.

(3) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility, to have discharged his duty as guardian in the subject-matter of the application.

[Act XIII, 1874, s. 18.]

Obligations on, and privileges of, guardian of property.

28. Where a guardian of the property of a ward has been appointed or declared by the Court, he shall—

[Act X, 1865, s. 256, and Act V, 1881, s. 78.]

(*a*) if so required by the Court, give a bond, as nearly may be in the prescribed form, to the Judge of the Court to enure for the benefit of the Judge for the time being, with or without sureties, as may be prescribed, engaging duly to account for what he may receive in respect of the property of the ward;

[Act XL, 1858, s. 16, and Act XX 1864, s. 16.]

(*b*) deliver to the Court, within six months from the date of his appointment or declaration by the Court, or within such shorter time as the Court directs, a statement of the immoveable property belonging to the ward, of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement, and of the debts due on that date to or from the ward;

[Act XL, 1858, s. 16, and Act XX, 1864, s. 16.]

(*c*) exhibit his accounts in the Court at such times and in such form as the Court directs;

[Act XL, 1858, s. 17, and Act XX, 1864, s. 17.]

(*d*) if the Court so directs, pay into the Court the balance due from him on those accounts, or so much thereof as the Court directs, in the manner in which money is required by any rules for the time being in force to be paid into that Court;

[Act XL, 1858, s. 11: Act XX, 1864, s. 10: and Act XIII, 1874, s. 17.]

(*e*) apply for the maintenance, education and advancement of the ward such portion of the income of the property of the ward as the Court directs, and, if the Court so directs, the whole or any part of the principal of that property; and

[Act XL, 1858, s. 24, and Act XX, 1864, s. 24.]

(*f*) be entitled to such allowance, if any, as the Court thinks fit for his care and pains in the execution of his duties.

[Act X, 1865, s. 257, and Act V, 1881, s. 79. I. L. R. 5 All. 248.]

Suit against guardian where administration-bond was taken.

29. Where a guardian has given a bond duly to account for what he may receive in respect of the property of his ward, the Court may at any time, on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that the money received be paid into the Court, or otherwise, as the Court thinks fit, assign the bond to some proper person, who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, the full amount recoverable in respect of any breach thereof.

Suit against guardian where administration-bond was not taken.

30. Where a guardian has not given a bond as aforesaid, any person, with the leave of the Court, may, as next friend, at any time during the continuance of the minority of the ward, and upon such terms as aforesaid, institute a suit against the guardian, or, in case of his death, against his legal representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, the full amount found in the suit to have been received by the guardian and not to have been duly accounted for.

[Act XL 1858, s. and Act 1864, s.

General liability of guardian as trustee.

31. Nothing in either of the last two foregoing sections shall be construed to deprive a ward or his legal representative of any remedy against his guardian, or the legal representative of the guardian, which, not being expressly provided in either of those sections, any other beneficiary or his legal representative would have against his trustee or the legal representative of the trustee.

[Act XL 1858, s. and Act 1864, s.

Termination of Guardianship.

Right of survivorship among joint guardians.

32. On the death of one of two or more joint guardians, the guardianship continues to the survivor or survivors until a further appointment is made by the Court.

[Act XL 1874, s.

Removal of guardian.

33. (*1*) The Court may, on the application of any person interested, or of its own motion, remove a guardian for any of the following causes, namely:—

[Act XL s. 21: Ac 1864, s and Act 1874, s and 24.]

(*a*) for abuse of his trust;

(*b*) for continued failure to perform its duties;

(*c*) for incapacity to perform its duties;

(*d*) for gross immorality;

(*e*) for having an interest adverse to the faithful performance of his duties;

(*f*) for removal from the local limits of the jurisdiction of the Court;

(*g*) by reason of the arrival within those limits of some person whose guardianship the Court may think likely to be more beneficial to the ward than that of his guardian; or

(*h*) in the case of a guardian of the property, for insolvency.

(*2*) When a guardian has been removed for any such cause, the Court may appoint a successor to him under the provisions of Chapter II.

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(Chapter III.—Duties, Rights and Liabilities of Guardians.—Secions 34-35.)

(Chapter IV.—Supplemental Provisions.—Sections 34-41.)

[Act XL, 1858, s. 3: Act XX, 1864, s. 23: Act XIII, 1874, ss. 23 24.]

Discharge of guardian.

34. (*1*) If a guardian desires to resign his office, he may apply to the Court to be discharged.

(*2*) If the Court finds that there is some other proper person whom it may appoint to be guardian under the provisions of Chapter II, it shall discharge the applicant from the guardianship and appoint the other person in his place.

[Act XL, 1858, s. 31: Act XX, 1864, s. 31: Act XIII, 1874, s. 25.]

Cessation of authority of guardian.

35. (*1*) The power of a guardian of the person ceases—

(*a*) by his removal or discharge;

(*b*) by the Court of Wards assuming superintendence of the person of the ward;

(*c*) by the ward ceasing to be a minor;

(*d*) in the case of a female ward, by her marriage followed by cohabitation with her husband; or

(*e*) in the case of a ward whose father was a minor, or deemed unfit to perform, or incapable of performing, the duties of a guardian of the person of the ward, by the father ceasing to be a minor or, as the case may be, to be deemed unfit or incapable as aforesaid.

(*2*) The power of a guardian of the property ceases—

(*a*) by his removal or discharge;

(*b*) by the Court of Wards assuming superintendence of the property of the ward; or

(*c*) by the ward ceasing to be a minor.

[Act XL, s. 21, Act XX, s. 21.]

(*3*) When for any cause a person ceases to be a guardian, the Court may require him to deliver as it directs any property in his possession belonging to the ward.

[Act XL, s. 23, Act XX, s. 23.]

(*4*) When he has delivered as the Court directs the property, if any, in his possession belonging to the ward, the Court may declare him to be discharged from his liabilities as guardian, save as regards any fraud which may subsequently be discovered.

CHAPTER IV.

SUPPLEMENTAL PROVISIONS.

[Act XL, s. 2: Act XX, 1864, s. 2: Act XIII, 1874, s. 20: Act XIV, 1882, s. 493.]

Orders for regulating conduct or proceedings of guardians, and enforcement of these orders.

36. (*1*) The Court may, on the application of any person interested or of its own motion, make an order regulating the conduct or proceedings of any guardian who has not been appointed by a Court of Wards, whether the guardian has been appointed or declared by the Court under this Act or not.

(*2*) In case of disobedience to an order made under sub-section (*1*), the order may be enforced in the same manner as an injunction granted under section 492 or section 493 of the Code of Civil Procedure, as if the guardian were the defendant and the ward the plaintiff.

[Act XIII, 1874, s. 14.]

Penalty for removal of ward from jurisdiction.

37. If, for the purpose or with the effect of preventing the Court from exercising its authority with respect to a ward, the guardian of the ward removes him from the limits of the jurisdiction of the Court in contravention of the prohibition contained in section 22, he shall be liable, by order of the Court, to fine not exceeding one thousand rupees, or to imprisonment for a term which may extend to six months, or to both.

[Act XL, 1858, s. 22, and Act XX, 1864, s. 22.]

Penalty for failure to account.

38. If a guardian fails to deliver to the Court, within six months from the date of his appointment or declaration by the Court, or within such shorter time as the Court directs, the statement mentioned in clause (*b*) of section 28, or to exhibit his accounts in the Court, as required by clause (*c*) of that section, or to pay into the Court the balance due from him on those accounts, as required by clause (*d*) of that section,

or if a person who has ceased to be a guardian fails, on the requisition of the Court, to deliver as the Court directs any property in his possession belonging to the ward,

he shall be liable, by order of the Court, to fine not exceeding one hundred rupees, and, in case of recusancy, to further fine not exceeding fifty rupees for each day after the first during which the default continues and to detention in the civil jail until he consents to deliver the statement, or exhibit the accounts, or pay the balance, or deliver the property, as the case may be.

[Act V, 1886, s. 14.]

Saving of prosecutions under other laws.

39. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act:

Provided that a person shall not be punished twice for the same offence

[Act XL, 1858, ss. 6 and 8, and Act XX, 1864, ss. 5 and 7.]

Reports by Collectors and Subordinate Courts.

40. The Court may call upon the Collector, or upon any Court subordinate to the Court, for a report on any matter arising in any proceeding under this Act and treat the report as evidence.

[Act XL, 1858, s. 28: Act XX, 1864, s. 33: and Act IX, 1861, s. 5.]

Orders appealable.

41. An appeal shall lie to the High Court from an order made by a District Court—

(*a*) under section 7, appointing or declaring or refusing to appoint or declare a guardian; or

(*b*) under section 9, sub-section (*3*), refusing an application; or

(*c*) under section 21, making or refusing to make an order for the return of a ward to the custody of his guardian; or

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(*The Schedule.—Enactments repealed.*)

(*d*) under section 24, refusing to grant permission to the guardian to do an act mentioned in that section; or

(*e*) under section 26, sub-section (*1*), defining, restricting or extending the powers of a guardian; or

(*f*) under section 33, sub-section (*1*), removing a guardian; or

(*g*) under section 34, refusing to discharge a guardian; or

(*h*) under section 36, regulating the conduct or proceedings of a guardian, or enforcing the order; or

(*i*) under section 37 or section 38, imposing a penalty.

[Act IX, 1861, s. 6, and Act XIII, 1874, s 9.] XIV of 1882.

Finality of other orders.

42. Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final, and shall not be liable to be contested by suit or otherwise.

[Act X, 1865, s. 241, and Act V, 1881, s 57.]

Power of High Court to refuse applications capable of being dealt with by another Court.

43. The High Court may refuse an application made to it under this Act if in its opinion the application would be disposed of more justly or conveniently by any other Court having jurisdiction.

[Act XL, 1858, s. 13, and Act XX, 1864, s 13.]

Costs

44. The costs of any proceeding under this Act shall, subject to any rules made by the High Court under this Act, be in the discretion of the Court in which the proceeding is held.

[New cf Act XIII, 1874, s 8]

Power of High Court to make rules.

45. In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules—

(*a*) as to the procedure to be followed with respect to applications of guardians for permission to do acts mentioned in section 24;

(*b*) as to the security to be required from guardians;

(*c*) as to the preservation of statements and accounts delivered and exhibited by guardians;

(*d*) as to the inspection of those statements and accounts by persons interested;

(*e*) as to the custody of money, and securities for money, belonging to wards;

(*f*) as to the securities on which money belonging to wards may be invested;

(*g*) as to allowances to be granted to guardians for their care and pains in the execution of their duties; and

(*h*) generally, for carrying out the purposes of this Act.

Applicability of Act to guardians already appointed by Court.

46. A guardian appointed by, or holding a certificate of administration from, a Civil Court under any enactment repealed by this Act shall, save as may be prescribed, be subject to the provisions of this Act, and of the rules made under it, as if he had been appointed under Chapter II. [New]

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year	Title or subject.	Extent of repeal.
	Acts of the Governor General in Council.	
XIV of 1858	Minors (Madras) . .	The whole.
XL of 1858	Minors (Bengal) . .	So much as has not been repealed.
XX of 1864	Minors (Bombay) .	The whole.
IX of 1861	Minors . . .	The whole.
VII of 1870	Court-fees . . .	Section 19 H, and article 10 of Schedule I.
IV of 1872	Punjab Laws . .	So far as it relates to Act XL of 1858.
XIX of 1873	North-Western Provinces Land-revenue.	Section 258
XIII of 1874	European British Minors .	The whole.
XV of 1874	Laws Local Extent. .	So far as it relates to any enactment repealed by this Act.
XVII of 1875	Burma Courts . .	Section 96.
XX of 1875	Central Provinces Laws .	So far as it relates to Act XL of 1858.
XVIII of 1876	Oudh Laws . . .	So far as it relates to Act XL of 1858
	Madras Regulations.	
V of 1804	Court of Wards . .	Section 20 and so much of sections 21 and 22 as relates to persons and property of minors not subject to the superintendence of the Court of Wards
X of 1831	Minors' Estates . .	Section 3.

STATEMENT OF OBJECTS AND REASONS.

THIS Bill to consolidate and amend the law relating to Guardian and Ward is based on opinions elicited by a reference to Local Governments and High Courts on the subject of certain defects in the law relating to the guardianship of minors, and its object is to provide a law of Guardian and Ward applicable as far as possible to all classes of Her Majesty's subjects in British India.

2. Among the enactments which the Bill will supersede are Act XL of 1858 and portions of the Madras Code, relating to minors in the Presidencies of Bengal and Madras who are not European British subjects and are not under the superintendence of a Court of Wards; Act XX of 1864, relating to minors in the Presidency of Bombay who are not European British subjects; Act IX of 1861, relating to the custody and guardianship of minors who are not European British subjects; and Act XIII of 1874, relating to the guardianship of European British minors in territories beyond the jurisdiction of the chartered High Courts.

3. The Bill, which follows generally the frame of Act XIII of 1874, is drawn as applicable to all District Courts and High Courts (including the chartered High Courts) and to minors of all creeds and races. But it does not take away any of the powers at present possessed by the chartered High Courts, and it provides that, in the selection of guardians and other matters, regard shall be had to the personal law of the minor. The jurisdiction and authority of Courts of Wards are expressly saved and will not be in any way affected by the proposed law.

4. One effect of the assimilation of the law will be to do away with the rule, which obtains in the Presidencies of Bengal and Bombay, that no person shall be entitled to institute or defend any suit connected with a minor's estate of which he claims the charge until he has obtained a certificate of administration. It is proposed that suits by and against minors shall be regulated by Chapter XXXI of the Code of Civil Procedure, and that, in a Bill which is to be introduced to amend that Code, provision be inserted conferring, among other privileges, on a guardian who has been appointed, or whose title has been declared, under the Guardians and Wards law, a preferential right to be appointed next friend or guardian for the suit.

5. The several sections of the Bill which appear to call for remark will now be noticed in consecutive order.

6. *Section 4, clause (1).*—In connection with section 26, Act XL of 1858, section 30, Act XX of 1864, and section 2, Act XIII of 1874, the question arose whether the age of majority should be dealt with in the Bill. As there was no necessity to deal with it, it was considered expedient to avoid the difficulty of doing so by defining "minor," in the terms of section 11 of the Indian Contract Act, 1872, as a person who has not reached the age of majority according to the law to which he is subject.

7. *Section 4, clause (2).*—"Guardian" has been so defined as to mean any person having the care of the person of a minor or of his property, or of both his person and property. The Bill, therefore, relates to guardians generally except where it is expressed to relate to particular classes of guardians.

8. *Section 5.*—This section follows Act XIII of 1874, which, in recognising in certain circumstances the right of a mother to appoint a guardian, was based on the New York Civil Code. The section goes beyond section 47 of the Indian Succession Act and beyond the English law. But under the English law an appointment by a mother is not now wholly ineffectual, and is likely at no distant date to be declared to be valid except in so far as it may interfere with an appointment by the father.

9. *Sections 9 and 43.*—The High Court and District Court will have concurrent jurisdiction, but the High Court may refuse an application with respect to the guardianship of a minor if in its opinion the application would be disposed of more justly or conveniently by a District Court. Where the application is with respect to the guardianship of the person of a minor, it is ordinarily to be made to the Court having jurisdiction in the place where the minor resides, that being the Court which can most effectively discharge the duties incident to the appointment of a guardian to the person of the minor.

10. *Section 11, sub-section (2).*—The sub-section follows an order made by the High Court of Judicature for the North-Western Provinces with a view to facilitating the discharge by Collectors of their duty of ascertaining and reporting to the Court of Wards from time to time what proprietors may come within the description of disqualified landholders.

11. *Section 14, sub-section (4).*—The rule laid down in this sub-section is, as explained by Sir Arthur Hobhouse with respect to the corresponding section in Act XIII of 1874, based solely on grounds of convenience.

12. *Section 15, sub-section (5), and section 17.*—As regards a minor who is a member of an undivided Hindu family, it seems to be generally admitted that it is desirable, as a rule, to leave him to his natural guardians without interference. But such a minor has certain rights in respect of the family property, and those rights are capable of being protected by a guardian. The guardian could not assume the management of the common property, and possibly he would, owing to the constitution of the co-ownership, be debarred from taking directly even a share in the management, and be confined to a mere power of control from without and a right in the last resort to demand a partition. But even this limited authority might in some cases be of great importance.

As regards the view hitherto taken by the Courts on this subject, it has indeed been held by the High Courts at Fort William and Bombay that Acts XL of 1858 and XX of 1864 could not be applied where the minor had no rights except as a member of an undivided Hindu family (I. L. R. 5 Cal. 219 and 3 Bom. 431, and 12 Bo. H. C. Rep. 247). Some doubt has been thrown on this view by the case before the Privy Council reported in I. L. R. 8 Cal. 656 (I. L. R. 6 Bom. 595 and 8 Bom. 396); but in any case it is a view which seems to be based on the peculiar wording of those Acts, which have been construed as contemplating an actual and (perhaps) corporeal taking charge of and management of some tangible property. In other words, these cases merely decide that under the particular Acts a manager cannot be appointed for a minor member of a pure joint family, not that such a manager is a thing inconceivable or impossible (I. L. R. 7 Cal. 369).

As regards the provisions of certain enactments which allow the Court of Wards to take charge only of the estate of a minor who is a sole owner (Act IV, 1872, section 35, Act XVII, 1876, section 161, and Bengal Act IX, 1879, section 7), they are to be accounted for by the fact that these enactments were designed mainly to guard against the risk of loss of revenue from an estate being left without any competent person in charge of it. That it was not considered impossible to take charge of the interest of a minor shareholder is manifest from Madras Regulations V of 1804, section 20, and X of 1831, section 3, and from the circumstance that section 14 of Act XL of 1858 and other similar enactments provide for the Collector taking charge of the share of a co-owner who is still a minor on the estate escaping from the management of the Court of Wards owing to the other co-owners having come of age. The Courts of Wards in the North-Western Provinces (Act XIX of 1873) and Central Provinces (Act XVII of 1885) are not precluded from assuming superintendence of the interest of a disqualified person who is a co-owner in an estate with other persons who are not disqualified.

It may be gathered from the proceedings of the Legislative Council, 1854-55, pages 672 *et seq.*, that it was the intention of the framers of Act XL of 1858 that the Civil Court should appoint guardians for minors owning shares in estates, and it would seem that it is only owing to the peculiar wording of the Act, coupled perhaps with a natural disinclination on the part of the Courts to interfere between joint-owners, that that intention has been defeated.

13. *Section 18.*—This section lays down certain general propositions based on the fact that guardianship is a trust, and that the relationship between guardian and ward is one *uberrimæ fidei*, not only while it lasts, but even after it has ceased to exist.

14. *Sections 24 and 25.*—These sections are based on section 18 of the Acts of 1858 and 1864 and the corresponding section of the Act of 1874, on certain provisions in the Code of Lower Canada, and on suggestions received for the amendment of the Acts of 1858 and 1864. They provide that a guardian who has been appointed, or whose title has been declared, by the Court, shall not borrow for his ward, or transfer any part of the principal of his property, without the permission of the Court, and that the Court, before granting its permission, shall satisfy itself that the transaction proposed is either necessary or for the evident advantage of the ward, and, when granting the permission, shall itself record an order setting forth the necessity or advantage and the conditions subject to which it permits the loan to be taken or the transfer to be effected (I. L. R. 5 Cal. 363 and 6 Cal. 161).

These sections will be supplemented by rules made by the High Court under section 44.

15. *Section 28, clause (a), and section 29.*—These provisions are suggested by the case reported at I. L. R. 5 All. 248.

16. *Section 32.*—The rule contained in this section follows from guardianship being a trust. Though the right of survivorship is not acknowledged in England in the case of guardians appointed by the Court of Chancery, yet in practice the survivor or survivors will be re-elected by the Court without a reference. In America there is the right of survivorship among guardians appointed by the Court of Chancery.

17. *Section 33.*—A testamentary guardian may be removed under this section.

18. *Section 41.*—The cases reported at 15 W. R. 492 and 22 W. R. 479 have suggested the specification of the orders from which an appeal shall lie.

19. Acts XL of 1858 and XX of 1864 provide, in sections 27 and 31, respectively, that nothing in those Acts shall authorise the appointment of any person other than a female as the guardian of the person of a female. The cases reported at I. L. R. 10 Cal. 15 and 11 Cal. 574, and the remarks at pages 213-14 of Sayyid Amir Ali's *Personal Law of Muhammadans*, seem to render the re-enactment of the provision inexpedient. Section 15 of the Bill specifies the matters by which the Court is to be guided in appointing a guardian, and one of those matters is the law to which the minor is subject.

20. The provision of Act XX of 1864, that the legal heir of a minor, or the person next in succession to his property, may not be appointed guardian of the person of the minor, has not been repeated. It is considered that the appointment of such persons should not be absolutely prohibited. This was the opinion of the Supreme Council when Act XL of 1858 was about to be enacted (Proceedings of Legislative Council, 1858, pages 576-77), and is the opinion of the Hon'ble Mr. M. Melvill.

21. If the Bill becomes law in its present form, article 10 of Schedule I of the Court-fees Act, 1870, which applies only to the Presidencies of Bengal and Bombay, will become obsolete. It has, therefore, been included in the schedule of enactments to be repealed.

22. A table is appended showing how the principal enactments scheduled for repeal have been reproduced in the Bill or otherwise dealt with.

C. P. ILBERT.

The 12th March, 1886.

Statement shewing how the principal Enactments scheduled for repeal in the Guardians and Wards Bill have been reproduced in the Bill or otherwise dealt with.

Enactments scheduled for repeal.	How reproduced or otherwise dealt with.
ACT XIV OF 1858:	
Section 1	Sections 20, 28 (*e*) and 36 of Bill.
2	Sections 20, 28 (*e*) and 36 of Bill.
3	Section 21 of Bill.
4	Sections 41 and 42 of Bill.
ACT XL OF 1858:	
Section 1	Repealed by Act XIV of 1870.
2	Sections 3, 26 and 36 of Bill.
3, paragraph 1	Section 8 of Bill.
paragraph 2 } who to institute or defend suits on behalf of minors.	Left to be dealt with in the Bill to amend the Code of Civil Procedure. See paragraph 4 of Statement of Objects and Reasons.
proviso } who to institute or defend suits on behalf of minors.	Left to be dealt with in the Bill to amend the Code of Civil Procedure. See paragraph 4 of Statement of Objects and Reasons.
4	Section 8 of Bill.
5	Section 9 of Bill.
6, paragraph 1	Section 11 (*1*) of Bill.
paragraph 2	Section 13 of Bill.
proviso	Section 40 of Bill.
7	Sections 7 and 8 of Bill.
8	Section 40 of Bill.
Sections 9, 10 and 11, paragraphs 1 and 2	Sections 7 and 14 (*2*) of Bill.
Section 11, paragraph 3	Section 28 (*f*) of Bill.
paragraph 4	Section 28 (*e*) of Bill.
12: when Collector may be directed to take charge of estate. (*Repealed in Lower Provinces by Bengal Act IX of 1879.*)	Unnecessary. The Court of Wards can act in cases in which management by the Collector is desirable.

Statement shewing how the principal Enactments scheduled for repeal in the Guardians and Wards Bill have been reproduced in the Bill or otherwise dealt with—contd.

Enactments scheduled for repeal.	How reproduced or otherwise dealt with.
ACT XL OF 1858:—contd.	
Section 13	Section 44 of Bill.
14: when Collector may be directed to retain charge of shares and persons of certain minors. (*Repealed in Lower Provinces by Bengal Act IX of 1879, and in Central Provinces by Act XVII of 1885.*)	Unnecessary, as Chapter II is framed. See paragraph 12 of Statement of Objects and Reasons.
15: control of proceedings of Collector. (*Repealed in Lower Provinces by Bengal Act IX of 1879.*)	Unnecessary, as the Bill is framed.
16, paragraph 1	Section 28 (*b*) of Bill.
paragraph 2	Section 28 (*c*) of Bill.
paragraph 3	Compare sections 29 and 30 of Bill.
17	Sections 28 (*d*) and 45 (*e*) and (*f*) of Bill.
18, paragraph 1	Section 26 (*3*) of Bill.
paragraph 2	Sections 24 and 25 of Bill.
19	Sections 29, 30 and 31 of Bill.
20: continuance of suit after disqualification ceases.	Will be covered by the Code of Civil Procedure.
21 (*Repealed in part in Lower Provinces by Bengal Act IX of 1879.*)	Sections 33 and 35 (*3*) of Bill.
22	Section 38 of Bill.
23, first sentence	Section 34 of Bill.
second sentence . . .	Section 35 (*3*) and (*4*) of Bill.
24	Sections 28 (*f*) and 45 (*g*) of Bill.
25 (*Repealed in part in Lower Provinces by Bengal Act IV of 1870, section 86.*)	Sections 20, 28 (*e*) and 36 of Bill.
26	Section 4 (*1*) of Bill: and see paragraph 6 of Statement of Objects and Reasons.
27, paragraph 1, first sentence . .	Section 16 of Bill.
second sentence: guardians of females to be themselves females.	Not reproduced. See paragraph 19 of Statement of Objects and Reasons.
paragraph 2	Section 35 (*1*) (*d*) and (*e*) of Bill.
28	Section 41 of Bill.
29, paragraph 1, first sentence .	Sections 4 (*4*) and 9 of Bill.
second sentence .	Section 3 of Bill.
paragraph 2 (*number and gender*)	Not reproduced. See the General Clauses Act, I of 1868.
ACT IX OF 1861:	
Section 1, first sentence	Sections 7, 8, 9 and 10 of Bill.
second sentence . . .	Section 11 (*1*) of Bill.
2	Section 12 of Bill.
3	Sections 7, 13 and 44 of Bill.
4: application of Code of Civil Procedure.	Not reproduced. See section 647 of the Code of Civil Procedure.
5	Section 41 of Bill.
6	Section 42 of Bill.
7	Section 3 of Bill.
8: definition of "Sadr Court" .	Not reproduced. See the General Clauses Act, I of 1868.

Statement shewing how the principal Enactments scheduled for repeal in the Guardians and Wards Bill have been reproduced in the Bill or otherwise dealt with—contd.

Enactments scheduled for repeal.	How reproduced or otherwise dealt with.
ACT XX OF 1864:	
Section 1	Sections 26 and 36 of Bill.
2, paragraph 1	Section 8 of Bill.
paragraph 2 } who to institute or defend suits on behalf of minors. proviso }	Left to be dealt with in the Bill to amend the Code of Civil Procedure. See paragraph 4 of Statement of Objects and Reasons.
3	Section 8 of Bill.
4	Section 9 of Bill.
5, paragraph 1	Section 11 (*1*) of Bill.
paragraph 2	Section 13 of Bill.
proviso	Section 40 of Bill.
6	Sections 7 and 8 of Bill.
7	Section 40 of Bill.
Sections 8, 9 and 10, paragraphs 1 and 2, and proviso.	Sections 7 and 14 (*2*) of Bill. See paragraph 20 of the Statement of Objects and Reasons.
Section 10, paragraph 3	Section 28 (*f*) of Bill.
10, paragraph 4	Section 28 (*e*) of Bill.
11: when Collector may be directed to take charge of estate . .	Unnecessary, as section 7 is framed.
12	Section 28 (*a*) of Bill.
13	Section 44 of Bill.
14: procedure when proprietor of estate under Collector's charge comes of age.	Unnecessary, as Chapter II is framed. See paragraph 12 of Statement of Objects and Reasons.
15: control of proceedings of Collector.	Unnecessary, as the Bill is framed.
16, paragraph 1	Section 28 (*b*) of Bill.
paragraph 2	Section 28 (*c*) of Bill.
paragraph 3	Compare sections 29 and 30 of Bill.
17	Sections 28 (*d*) and 45 (*e*) and (*f*) of Bill.
18, paragraph 1	Section 26 (*3*) of Bill.
paragraph 2	Sections 24 and 25 of Bill.
19	Sections 29, 30 and 31 of Bill.
20: continuance of suit after disqualification ceases.	Will be covered by the Code of Civil Procedure.
21	Sections 33 and 35 (*3*) of Bill.
22	Section 38 of Bill.
23, first sentence	Section 34 of Bill.
second sentence . . .	Section 35 (*3*) and (*4*) of Bill.
24	Sections 28 (*f*) and 45 (*g*) of Bill.
25	Sections 20, 28 (*e*) and 36 of Bill.
26 . . . . . }	Sections 20, 22 (*1*) and 36 of Bill.
27 . . . . . }	
28	Section 28 (*e*) of Bill.
29: marriage of minors . . .	Compare sections 20, 24 and 28 (*e*) of Bill.
30	Section 4 (*1*) of Bill: and see paragraph 6 of Statement of Objects and Reasons.
31, paragraph 1: as to guardians of married females.	Section 16 of Bill.
paragraph 1: as to guardians of females being themselves females.	Not reproduced. See paragraph 19 of Statement of Objects and Reasons.
paragraph 2: guardianship to cease when husband attains majority.	Section 35 (*1*) (*d*).

Statement shewing how the principal Enactments scheduled for repeal in the Guardians and Wards Bill have been reproduced in the Bill or otherwise dealt with—concld.

Enactments scheduled for repeal.	How reproduced or otherwise dealt with.
ACT XX OF 1864:—*contd.*	
Section 32: saving of Act XXXV of 1858 (*Lunatics*).	Not reproduced.
33	Section 41 of Bill.
34, paragraph 1	Sections 4 (*4*) and 9 of Bill.
paragraph 2	Section 3 of Bill.
paragraph 3 (*number and gender*)	Not reproduced. See the General Clauses Act, I of 1868.
ACT XIII OF 1874:	
Section 1 (Formal)	.....
2 "Minor"	Section 4 (*1*) of Bill.
"Guardian"	Section 4 (*2*) of Bill.
"Court"	Sections 4 (*4*) and 9 of Bill.
3	Section 5 of Bill.
4, paragraph 1	Section 7 of Bill.
paragraph 2	Section 14 (*3*) of Bill.
paragraph 3	Section 14 (*4*) of Bill.
5, paragraph 1	Sections 8 and 10 (*1*) of Bill.
paragraph 2	Section 10 (*2*) of Bill.
paragraph 3	Section 11 (*1*) of Bill.
6	Section 12 of Bill.
7	Sections 7, 13 and 44 of Bill.
8, paragraph 1, first and second sentences: application of Code of Civil Procedure.	Not reproduced. See section 647 of the Code of Civil Procedure.
third sentence	Section 41 of Bill.
paragraph 2 (Forms)	Not reproduced.
paragraph 3	Section 45 of Bill.
9	Section 42 of Bill.
10, clause (*a*)	Section 15 (*1*) and (*3*) of Bill.
clause (*b*)	Section 15 (*4*) of Bill.
clause (*c*)	Section 15 (*2*) of Bill.
11	Section 20 of Bill.
12	Section 20 of Bill.
13	Section 21 of Bill.
14, paragraph 1	Section 22 (*1*) of Bill.
paragraph 2	Section 37 of Bill.
15	Section 23 of Bill.
16	Sections 24 and 25 of Bill.
17	Section 28 (*e*) of Bill.
18, clauses (*a*) to (*d*)	Section 28 (*a*), (*c*), (*d*) and (*f*) of Bill.
18, clause (*e*)	Section 18 (*3*) of Bill.
19	Section 19 of Bill.
20	Sections 26 (*1*) and 36 (*1*) of Bill.
21	Section 32 of Bill.
22	Section 33 of Bill.
23	Section 34 of Bill.
24	Sections 33 (*2*) and 34 (*2*) of Bill.
25, paragraph 1	Section 35 (*1*) of Bill.
paragraph 2	Section 35 (*2*) of Bill.
Schedule (Forms)	Not reproduced.

S. HARVEY JAMES,
Offg. Secy. to the Govt. of India.

SUPPLEMENT TO

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GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

FINANCIAL STATEMENT for 1886-87.

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N. B.—These accounts differ from the corresponding figures published last year, owing to the distribution of exchange over the receipts and payments in England, the re-arrangement of Public Works revenue and expenditure and small changes of classification in some other heads.

FINANCIAL STATEMENT for 1886-87.

1. The present situation and the immediate prospects of Indian finance have so recently formed the subject of explanation in the Legislative Council that much which would otherwise have needed explanation in this Financial Statement has been in great measure anticipated. The broad facts of the case, so far as the action of the Government is concerned, are that, on the one hand, we have brought on to our estimates from the commencement of 1886-87 provision designed to meet an increase to our expenditure which ultimately will be not less than £2,000,000 in connection with military charges, and the interest on the capital expended on strategic railways and frontier works, and that, on the other, we have added about £800,000 to our resources by converting the License Tax into a Tax upon non-agricultural Incomes. Were this the only new aspect of our position, the prospect would be sufficiently clear. But unhappily outside these changes the position, as was explained in January, is very much complicated by the absolute uncertainty which hangs over the silver market. The fact that India, whose currency and revenue are in silver, has incurred heavy obligations in gold, has introduced into our financial situation since the fall of silver commenced an element which experience shews to be one of the most serious dangers with which Indian administration has been hitherto menaced. This difficulty of silver is not new, but it has lately reached a point beyond all previous experience; and it is more felt in proportion as we pursue a more active policy in regard to public works, such as military and other considerations have lately led us to adopt. Our requirements of all kinds are increasing, whether for material for our railways, or for sterling loans to enable us to construct them; but, owing to the fall in the value of silver as compared with gold, our power of meeting our engagements, without the adoption of measures calculated to derange and cripple our administration, is constantly diminishing. Owing, further, to the oscillation in the silver market, there is now little practical control over surplus, equilibrium, or deficit, in the Indian Budget.

Financial situation explained in the debate on the Income Tax Bill in January. Increased revenues and expenditure. The silver difficulty.

2. The effect of this uncertainty is in many ways prejudicial. Apart altogether from the difficulties which it forces upon us, it throws doubt and discredit on our financial position and on the sufficiency of our resources, and must tend, therefore, to depreciate our credit in the money market. The estimates are framed for the ensuing year at 1*s.* 6*d.*; and on the supposition that the rupee will remain at 1*s.* 6*d.*, we of the Financial Department believe that our estimates will be justified by experience. But neither we, nor any one else, can feel any assurance of any kind whatever that the rupee will remain at 1*s.* 6*d.* That depends on a variety of considerations which lie altogether outside the hands of the Government of India. It is probable, for example, that the success or failure of the present Budget, so far as concerns its exhibit of surplus or of deficit, will be determined not in the working of the departments of the Government of India, but by the decision taken at Washington in regard to the coinage of silver in America. The mere fact of surplus or deficit on an Indian Budget, in the conditions in which it has now-a-days to be calculated, is very little index to the prudence or foresight with which that Budget has been prepared. If during the course of the year silver suddenly falls (as of late it has fallen), the best calculations

are at once defeated Nor is this all. Provision, not for one year, but for a longer term—in other words, taking stock or framing a forecast of our financial position—is impracticable, because at any time we may find resources which we had every reason to believe sufficient, swallowed up to meet the increased exigencies of exchange. So long as there seemed any possibility that silver would recover, it was possible to maintain some feeling of hopefulness. Circumstances favoured us shortly after the first few years of the silver difficulty. The capital expended on railway construction began to bear fruit. India entered as a formidable competitor into the European markets. Prices of commodities in general in Europe, and with the prices of other commodities the price of silver, shewed temporary symptoms of recovery in 1880 and 1882. But with the return of the progressive fall in general prices in 1883, silver fell too, sharing with other commodities the depressing effect of the growing appreciation of gold. There are no indications at present of the recovery of prices of commodities in general in their ratio to gold, and we cannot, therefore, anticipate any such stimulus to the rate of exchange as would result from a general rise of prices in the countries which take our exports. On the other hand, some of the causes which maintain silver at its present price may be removed; should any of these causes cease to act, the downward progress of silver prices will probably be, for a time at least, more considerable than hitherto. Hence there is too much ground for believing that the more hopeful views which may have been entertained from the seeming recoveries of 1880 and 1882, and which still linger in many minds, have now no reasonable basis; and that at a time when silver remains far below any previous experience, and when we are compelled to make considerable unproductive additions to our expenditure. It is therefore impossible for those who are responsible for the administration of India to take a sanguine view of the effects of the fall in silver upon the country, or to establish a distinction between the material interests of the country and its fiscal interests. Opinions differ widely as to the effect on the general prosperity of the country of the fall in the gold value of the rupee; the returns of the Income Tax, when received, will very possibly throw some light on the question of the material progress of India during recent years. So far as the wealth of the country depends on improvement in its railway communication, on the extension of our power of bringing our produce to the sea-board, and on the strengthening of our credit, the fall in silver, by intensifying the difficulties of the Government in respect of exchange and of loans, and thereby crippling our available resources, is unquestionably detrimental. So far as it introduces a growing element of uncertainty into transactions, whether of the Government or of commerce, it is also injurious.

Equilibrium of India Budgets dependent on oscillations in the price of silver, which shews no symptoms of recovery

3. The wide divergence of the value of the rupee from 2*s*. has rendered it impossible to maintain any longer in our accounts the fiction that one rupee is equal to two shillings, and the accounts and estimates attached to the present Statement are framed on the supposition that the rupee is worth simply what it will fetch, which is the actual rate of exchange obtained by the Secretary of State for bills and transfers sold during the year.

Change in the mode of exhibiting exchange introduced into the accounts with the present Budget.

4. Before going further it is necessary to explain at some little length the important change which has been made in the method of combining in the accounts the sterling and rupee transactions of the Government of India. It will be convenient to give a brief summary of the methods which have been hitherto adopted at different times for this purpose. Up to 1855 the accounts connected with British India submitted to Parliament were stated in rupees so far as related to transactions in India, and in sterling so far as related to transactions in England, a general abstract being given in which rupees were converted into sterling at the rate of 2 shillings per sicca rupee (equal to 1*s*. 10½*d*. per

Company's rupee); the final surplus or deficit was stated in sterling money. In the accounts for 1854-55, and subsequent years, rupees were converted into sterling at 1*s.* 10½*d.* per Company's rupee, and this course was followed till 1859. In that year the Secretary of State for India directed that the rate should be 2 shillings per rupee, mainly on the ground that the rate fixed for the adjustment of transactions between the British and Indian Governments for 1859-60 was 2 shillings, while the commercial rate was still higher. The rate of 2 shillings per rupee was not inappropriate at the time it was first adopted, and has in practice been maintained up to the present year, the entries regarding rupee and sterling transactions having been combined as if R10 were equal to one pound sterling. This method of combining rupee and sterling transactions, though it is not without some advantages, has been for many years inaccurate and misleading.

5. For instance, if R10,000 were spent in India under a particular head, and £500 sterling were spent in England, the total sum shewn in the accounts as expended was £1,500. It would be impossible for any one who had not access to the original documents to say what this sum of £1,500 really represented. It was not 1,500 pounds sterling, and it was not 15,000 rupees. The entry in fact involved an error which increased in magnitude in proportion to the amount by which the value of the rupee fell below two shillings. In adjustment of all such errors an entry of loss by exchange was made in the expenditure account of each year. Thus, in the case above stated, the real amount of expenditure, taking the rupee at 1*s.* 6*d.*, was R10,000+R6,666, or R16,666; as the amount shewn as expended was only R15,000, the difference would be adjusted by a separate entry of R1,666 under Exchange. Using the ordinary Indian notation under which R10 = £1, the entries in the accounts became £1,500 under the particular general head of Expenditure, and £167 under the adjusting head of Exchange. Whatever the advantages of this system of accounting may have been, it must be admitted that so long as it was followed, the separate entries of expenditure in the accounts were frequently incorrect in themselves, and therefore misleading, although the total expenditure was rendered with approximate accuracy by means of the adjusting entry under Exchange. Moreover, the adjusting entry was not necessarily a complete adjustment. For instance, if the Government of India did not remit to England in any year a sufficient amount of money to meet the home expenditure of the year, the adjustment was too small by the exchange on the sum short remitted. On the other hand, the adjusting entry frequently included items of loss by exchange which were not a proper charge against revenue.

6. The evils of such a system of accounting are obvious. The entries under some of the service heads of expenditure are unduly reduced, and the general entry under exchange is sometimes too large and sometimes too small. The Government of India has long been of opinion that a change was necessary, and proposed in 1872, as well as on various subsequent dates, to introduce a different system. I am glad to say that the matter has at length been finally settled with the concurrence of Her Majesty's Secretary of State for India. The estimates of the coming year are presented according to the new system, the essential feature of which is that the pound sterling is converted into rupees at the actual average rate of exchange for the year, and that the only loss or gain by exchange, other than the exchange added to the figures of gold transactions in order to reduce them to rupees, shewn in the revenue and expenditure account is the real loss or gain which is due to a transaction being carried out, under contract or as a concession, at a fixed rate of exchange which differs from the actual rate of the year. A short illustration will explain the exact nature of

the gain or loss due to a transaction being carried out at a rate of exchange other than the actual rate of the time. If, for instance, in 1886-87 the Government of India should allow an officer to remit £100 out of his pay to England at the rate of 1*s.* 6¼*d.*, while the actual average rate of the year should be 1*s.* 6*d.* only, there will be a real loss of R18, arising in the following manner—at the rate of 1*s.* 6¼*d.*, Government accepts R1,315, as the equivalent of £100 true sterling, and it pays this sum in England to the officer's representative, though at an exchange of 1*s.* 6*d.*, the sum of £100 has cost it R1,333. In other words, Government receives R1,315, and pays out R1,333, and actually loses R18 by the transaction. The total net loss or gain involved in transactions of this nature is not very great, though the actual transactions in connection with Railway Companies, which are adjusted at contract rates of exchange, are of very considerable magnitude. The amount of real gain or loss which will in future be shewn in the revenue and expenditure accounts will be included under a head called Exchange, which will now be of comparatively minor importance. The amount so entered as a charge in the Estimates of 1886-87 is only £137,700. It is not desirable, in connection with the change now made, to enter into an elaborate explanation of the extremely complicated nature of our exchange transactions, due mainly to the contracts with the Railway Companies. It will suffice if the reader will bear in mind the fact that in our general accounts sterling will in future be converted into rupees at the actual average rate of the year, that the only other gain or loss by exchange shewn in these accounts is the true gain or loss due to the Government conducting certain special transactions at rates which vary more or less from the actual average rate, and that consequently the general account of our revenue and expenditure is a silver or rupee account, although, for the convenience of the English reader, we may use the sterling notation.

7. In other words, the reader, when he comes across an entry of £1,500 in the general account for England and India, will know that it represents exactly 15,000 rupees, and that it is not made up of an unknown number of pounds sterling, and an equally unknown number of rupees converted into pounds at an arbitrary rate of R10 = £1. The reform will simplify the keeping of capital accounts for the different Railways, and will enable the true profit or loss on each Railway to be ascertained more readily than can be done under the existing system. It has been necessary, for purposes of comparison, to recast the accounts of 1884-85 and to prepare the Revised and Budget Estimates of 1885-86 in a form corresponding to that adopted for the Estimates of 1886-87, and for the same reason the accounts of the past ten years have been recast, and are published as an Appendix to this Statement. From the explanation given in the foregoing remarks, it will be readily understood that as the exchange on all transactions is now exhibited in the accounts of the year, and not merely the exchange on the sums drawn during the year by the Secretary of State (which bears no necessary immediate correspondence to the transactions), the final issue of the year's operations, as exhibited in surplus or deficit, may be to some extent modified.

8. A change has also been made in the method of dealing in the general accounts with the transactions connected with Railways and Irrigation works which requires some explanation.

Hitherto Capital expenditure on Railways has been shewn in the accounts under four different heads, namely—

Protective Railways, under the grant for Famine Relief and Insurance;
Frontier Railways;
Productive Railways (not charged against revenue);

State Railways; under this head was shown all Capital Railway expenditure not included in the three heads just enumerated.

The Parliamentary Committee which sat on Indian Railways in 1884 reported that the technical distinction between Productive and Protective Railways could not be maintained, and it has consequently been decided to treat the Capital expenditure on Indian Railways on a uniform plan.

9. For special reasons, connected with the nature of the grant for Famine Relief and Insurance, it is necessary to shew separately the Capital expenditure on Railways which is charged against this grant; but all other Capital expenditure on Indian Railways (whatever may be the object with which the Railway is constructed) will in future be divided into two classes, according as it is charged against Revenue or borrowed money, and the corresponding heads in the accounts will henceforth be "37, CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance)" and 47, STATE RAILWAYS (Construction and Redemption of Liabilities)"; expenditure under the latter head will be charged outside the ordinary Revenue and Expenditure account.

10. A somewhat similar change has been made in the mode of dealing with the Revenue account of all Railways. Hitherto the Revenue accounts of Indian Railways have been divided into three classes, one for Railways technically known as Productive, and including the transactions connected with the working of Productive State Railways and Guaranteed Railways, the other for State Railways not technically known as Productive, and the third for Subsidized Railways. The latter account was not a proper Revenue account of the Railway as a working concern, but an account shewing how the public revenues were affected by the contracts with Subsidized Railways; the same remark is applicable, though in a less degree, to the entries on account of Guaranteed Railways.

11. In future there will be but one Revenue account for all Railways, and this account will be in the following form :—

REVENUE.	EXPENDITURE.
XXVI.—State Railways (Gross Traffic Receipts).	38.—State Railways: Working expenses. Interest on Debt. Annuities in purchase of Railways. Interest on capital deposited by Companies.
XXVII.—Guaranteed Companies (Net Traffic Receipts).	39.—Guaranteed Companies: Surplus Profits, Land, and Supervision. Interest.
XXVIII.—Subsidized Companies (Repayment of advances of Interest.)	40.—Subsidized Companies: Land, &c. Advances of Interest.
	41.—Miscellaneous Railway Expenditure.

12. By bringing together all current receipts and expenditure on account of Railways, and by adding to the figures of sterling transactions in England the exchange necessary to convert them into rupees at the actual average rate of the year (as already explained), a means is provided for enabling the public to ascertain readily and correctly the financial effect of the general Railway policy of the Government of India. The Government of India was willing to go even further in simplifying the record in the main accounts of the financial results of our railway policy, and would practically have reduced the entries on the

Revenue account of Railways to a single net entry, but the Secretary of State, after considering the arguments on both sides, has decided that these transactions may more appropriately be shewn in greater detail. If the suggestion of the Government of India had been accepted, the details of the results of the working of the Railways would have been shewn in subsidiary statements.

13. Changes similar to those made in the case of Railways have also been introduced in connection with Productive Irrigation Works as well as for all other important Irrigation Works for which complete Revenue and Capital Accounts are kept.

14. In future the Capital Expenditure on such works will be shewn exactly like that on Railways (1) under the grant for Famine Relief and Insurance, (2) as a charge against ordinary Revenue, or (3) as a charge against loan. The financial results of working will be shewn under the following heads:—

REVENUE.	EXPENDITURE.
XXIX, Major Works: Direct Receipts. Portion of Land Revenue due to Irrigation.	42, Major Works: Working Expenses. Interest on Debt.

All other expenditure on Irrigation and Navigation, excluding Capital expenditure on Major Works for which complete Capital and Revenue Accounts are kept, will be shewn under the new heads of XXX and 43, "Minor Works and Navigation."

15. I also wish to call attention to the fact that receipts by the Government of India in the form of Interest have now been removed from the head of Miscellaneous and shewn under a separate Major Head. The main accounts of the Government will now shew on their face the total receipts and expenditure in rupees of the Government on account of interest on money lent, borrowed, or invested, and will also explain the extent to which debt has been incurred for the purpose of constructing Railways and the great Irrigation Works. Thus, in round numbers, the total charge for interest in 1886-87 is estimated to be 798 lakhs of rupees, of which 310 lakhs is due to construction of Railways, and 100 lakhs to expenditure on great Irrigation Works, while the balance of 388 lakhs is on account of general debt. On the opposite side of the account there will be receipts in the form of interest amounting to 64 lakhs, of which, however, 25 lakhs is derived from the Paper Currency investment.

16. The Government of India and the public are indebted, for the prosecution and completion of the great reform in our accounts which I have now described, to Mr. Barbour, Secretary to the Government in this Department, to Mr. Gay, Acting Comptroller General, and to Colonel Filgate, R.E., Accountant General in the Department of Public Works, in conjunction with Mr. Westland, Comptroller General, and Mr. Waterfield, C.B., Financial Secretary at the India Office Apart from the labour inseparable from the rearrangement of the accounts, the settlement of this question has involved decisions on a variety of points of great intricacy and complexity in respect of which the experience and judgment of the officers I have named have been quite invaluable.

Accounts of 1884-85.

Accounts of 1884-85.

17. The accounts of 1884-85 give the following results:—

	£
Revenue	70,690,681
Expenditure	71,077,127
Deficit	386,446

The deficit on the Revised Estimates of 1884-85 amounted to £716,200, according to the former method of exhibiting exchange; and the deficit on the

accounts, if they had been prepared according to the same method, would have been £149,735, the difference between that figure and the deficit above exhibited being due to the change in the form of the accounts. It was said in the debate on the Income Tax Bill that the accounts then about to close were likely to show equilibrium; and the above small deficit of £149,735, as the outcome of transactions exceeding in the aggregate £70,000,000 on each side of the account, may reasonably be regarded as exhibiting an even balance, during the year, of revenue and expenditure. The detailed figures of the year's accounts are examined in the Appropriation Audit Report, which will be published in the *Gazette of India* of the 27th instant and need not be commented upon here, further than to say that, after the year had closed, it was found that, owing to the Rawalpindi Durbar and other causes, railway receipts had considerably improved during March, and that the receipts from salt were unusually large during the same month, while arrears of land revenue which had been expected owing to remissions and suspensions in the Madras and Bombay Presidencies, proved less than had been anticipated.

1884-85 the last year of undisturbed financial prosperity.

18. The year 1884-85 was, however, the last year in which a balance of revenue and expenditure, on the basis determined by the arrangements of 1882-83, was to be maintained. The changes of 1882-83 were followed by the equilibrium of the finances for three years, and but for the extraordinary war expenditure of 1885-86 the arrangements then brought into force would have held good for a fourth year. But with the latter year the old order of things abruptly passed away. At the time the Budget of 1885-86 was presented it had already become possible that it would not be many weeks old before it would need to be entirely recast, so far as concerned its military estimates. The military preparations made during 1885-86 were on far too large a scale to admit of the expectation that they would be in any sensible degree balanced by reductions of civil expenditure during the year, and the main question of any interest to the public connected with the estimates of 1885-86 that now remains is how far, military expenditure apart, the estimates have been borne out by the results of the year, so far as they can at present be determined; in other words, how far results as at present known have justified the calculations in the Budget, considered apart from the disturbing element of war preparations, and regarded as the last of the four Budgets prepared upon the lines of 1882.

Revised Estimates, 1885-86.

Revised Estimates of 1885-86.

19. The Revised Estimates of 1885-86 give the following results:—

	£
Receipts	73,598,100
Expenditure	76,488,900
Deficit	2,890,800

Deficit of 1885-86 entirely due to the military operations of the year, and to the expedition to Burma.

The deficit of 1885-86 is thus £2,890,800, which is entirely due to the excess expenditure caused by the military preparations of the year, increased political expenditure, and the cost of the expedition to Burma. A few figures will make this clear.

20. The estimated military expenditure of 1885-86 was £16,674,600, the actual expenditure promises to be £19,724,300, an increase of £3,049,700. Of this increase £221,900 is due to the fall in the rate of exchange, which added to the rupee cost of the home expenditure, leaving £2,827,800 as the increase due to the Army during the current year. This amount is less than the deficit of the year by only £63,000, and if we take into account the increased Political expenditure of £463,200 caused by the complications of 1885-86, it will be seen that had it not been for the difficulties on our North-West Frontier and the

expedition to Burma, the year would have ended with a surplus of £400,200. As this is rather more than the amount of economies in Imperial expenditure which, in consequence of military preparations, were enforced during the course of the present year, it is obvious that but for political and military complications the year would have ended with financial equilibrium.

21. The estimates, whether of Revenue or Expenditure, so far as they were independent of war, exchange, the traffic on what is now a vast railway system, and the very uncertain element of opium, have been very closely realised in the year 1885-86. The Imperial share of the Revenue for 1885-86 was estimated at £51,843,600; the Revised Estimates shew a Revenue of £52,921,600, or an increase of £1,078,000, which is due to the extent of £955,000 to increased Railway traffic and consequent improvement in receipts from Railways. Apart, therefore, from the receipts from Railways, the actual Revenue, so far, promises to differ from the estimated revenue by only £122,900. Under "Principal Heads of Revenue," which is by far the most important head of receipt, against an estimated Revenue of £35,347,400, the Revised Estimate gives £35,057,700, a difference of £289,700, or ·8 per cent. only. On the other side of the account, the Expenditure of 1885-86 was estimated at £51,197,000; the Expenditure in the Revised Estimates comes to £55,812,400, a difference of £4,615,400. Deducting from this £2,827,800 on account of increased military expenditure, £463,200 on account of increased political expenditure, £630,800 for the abnormal crop of opium, and £522,600 on account of working expenses of Railways due to increased traffic, £4,444,400 in all, we get a balance of only £171,000 to set against so much of the increased loss by exchange as is not included in the figures above given.

Budget Estimates, 1886-87.

22. The Estimates for 1886-87 are as follows:—

Estimates of 1886-87.

	£
Revenue	75,798,700
Expenditure	75,616,500
Surplus	182,200

23. Since the Estimates for 1885-86 were presented, it has been already pointed out, and cannot be too carefully borne in mind, that Indian administration and finance have entered into a new phase. The brief period of rest which the country had enjoyed since 1882 has drawn to a close. If the immediate dangers which lately threatened us have passed away, they have left behind them with the Government of India the responsibility of preparing for their possible recurrence at a future time. By the events of late years in Central Asia, India finds herself almost in contact with one of the Great European Powers, and she cannot hope to escape the necessity which the position imposes on her of increasing her military strength. We have been compelled to take this year a large addition to our military estimates, and to increase the provision of interest on loan capital to be expended on frontier railways and works. We have before us the prospect of further expenditure in connection with these objects; and what may be in store for us in respect of exchange no one can foresee. Enough has been said here to shew that since the estimates were framed last year the apprehensions which were then expressed have been fully justified. Events, then impending, have occurred, which have changed, as it was known they must change, the face of our estimates, and have thrust us violently out of the peaceful path of internal progress in which we had hoped to

have been left undisturbed. It is a rude awakening from the hopes of 1882. To the cost of the measures necessary for the protection of the country from famine, the Government has been compelled to add provision for the requirements of the circumstances in which, by the course of recent events beyond its frontier, it finds itself placed. It believes that the resources at its command are sufficient to enable it to meet the demands likely to be m ade uponthem; but in order to understand how important to its interests is the settlement of the silver question, it is desirable to examine a little carefully the nature of these demands. So long as sanguine or imperfect views are entertained of the obligations to the Government, or of its capacity to meet them, so long will the importance to its finances of the question of exchange continue to be underrated and understated. The Government of India could, for example, find an escape from difficulty by deferring the construction of what are known as its famine railways; or it might postpone or cancel the measures which nevertheless it considers essential to the security of the country. But, so long at least as experience has not finally proved it impossible to arrive at a satisfactory settlement of the silver difficulty, the Government must necessarily feel extreme reluctance to incur the very grave responsibilities which any such decision would place upon it.

Increased expenditure rendered obligatory. Change in the situation since the commencement of 1885.

24. A few words will probably be sufficient to explain more fully our position as it was at the close of the epoch now unhappily terminated, and as we now find it. The year 1885 found the Government of India embarked upon an extensive programme of railway construction, having for its object the prevention or mitigation of the horrors of famine, and the improvement of our internal communications, the speedy completion of which is of the highest importance at any time to India, but is especially important at a time when the growth of our railway revenue is necessary to us to countervail in some measure the disastrous effect on our Budget of the progressive fall in silver. The Government at the time calculated, and had the best grounds for calculating, that it could prosecute these works to completion, and confidently devote the capital which they required to the security and the resources of the country, without imposing any additional burden. The revenues, in spite of large remissions of taxation, had been estimated on a basis of exchange which, after causing in past years much anxiety, had for some time shewn itself tolerably stable. The seasons, on the whole, had been excellent, and our foreign trade, which had temporarily declined, shewed every symptom of revival. But before a quarter of the year had elapsed, our brief prosperity had disappeared. We were compelled, in view of the war which threatened us, to suspend some of the railway works in progress. These works, it is true, were very shortly resumed, but not before the programme of which they formed part had been subjected to great modifications in view of the necessity thrust upon us for large capital expenditure in connection with strategic railways and military frontier works. To the programme of railways presented to the Parliamentary Committee on Indian Railways which sat in 1884, which was estimated at that time to cost £28,262,000 after 1883-84, and to be capable of completion in five years, we were compelled to add, before two-thirds of 1885 were over, other works of a military character, including Frontier Railways and Coast and Land Defences, which are of so great importance as to take precedence of many of the internal lines previously decided upon, and the cost of which may probably amount to as much as £12,000,000. Much of the expenditure necessary in this class of military works must remain for ever unfruitful. We were therefore compelled in the course of the year 1885 to make up our minds to submit directly to an oppressive increase of unproductive expenditure; we were compelled to devote our capital to the construction of railways which will do little to facilitate the extension of that internal trade which has become of the greatest assistance and importance to our revenues,

Financial situation of 1886-87 as contrasted with preceding years.

and to do so we were compelled to throw back the construction of some of our famine railways. The Government of India, in the course of the year 1885, has also had to decide upon the addition of a heavy sum to its estimates on account of its military establishments. Since the commencement of that year it has thus found itself suddenly in the presence of two conflicting policies, both of which it felt to be of the greatest importance to the country, but beyond its power of simultaneous execution. It was compelled therefore in a measure to subordinate internal railway construction to the requirements of its military situation. It was not, however, on that account prepared to desist from the endeavour to carry out its scheme of internal railways; but it has been compelled in some degree to reconsider the means by which it hoped to carry out its scheme, the order of the works to be undertaken, and the period of their completion. It is in finding funds for continuing the prosecution of its internal railways, while making the necessary provision for frontier railways and works for coast defences, and for the army estimates, that the problem of the Government, in regard to its finances, at the present time lies. The magnitude of the task which it has set before itself may be measured by the figures given in a later page of this Statement, which shew that in the ensuing year alone, apart from military works which are in course of construction from borrowed capital, the amount of capital to be expended in construction of railways, for meeting the interest on which the Government of India has made itself liable, is over 10 crores of rupees. At 4 per cent., the additional interest charge on this sum, the whole of which will be added to our obligations from the close of the ensuing financial year, is no less than £400,000. The nature of its resources, and the prosperous state of its revenues, would nevertheless, there is good reason to believe, enable the Government to carry out without serious anxiety the aim which it has set before itself, were it not for the deplorable burden which the fall in the rate of exchange imposes upon it. The vital difficulty which the Government of India has to encounter is that, with a revenue which is almost wholly in silver, it has to provide the funds necessary for the protection of the country, whether from famine or from the point of view of military requirements, to bear an ever-increasing burden on account of gold obligations, and to add largely to this burden by borrowing in gold. It has seen its liabilities under this head increase for the two years 1884-85 and 1885-86 from £3,426,424 in the accounts of 1884-85 to £3,672,300 in the Budget Estimate of 1885-86 and to £4,424,900 in the Revised Estimate for that year; it has estimated its liabilities in the coming year at £4,837,600, so that in three years it has added to its estimates of expenditure the sum of over one and a third million on this one account alone; but in spite of this, it has absolutely no means of judging how far, in the course of the year, the fall of silver may add to its estimated expenditure on account of exchange. It must be obvious that nothing could be more disquieting than such a condition of affairs. Had there been no danger from war, and no increase to our military estimates, or to our unproductive expenditure, we could have faced this difficulty for a time; but it seems probable that if the policy of 1882 and the financial arrangements which were introduced in that year had not foundered in the storm and stress of war preparations, they might have been ultimately wrecked upon the silver rock. If we are to be called upon to add at brief recurring intervals a million, or even a half or a quarter of a million, to our expenditure on account of exchange, it is clear that no policy, whether of remission of taxation, or of imposition of taxation, can be judged by its results. Speculation on these matters

becomes academic; the question which those who are charged with the administration of Indian finance or of Indian government have to solve becomes a question of the extent to which they can cut away what may be called the accessories of administration without injury to its vital parts. We have, for example, found ourselves compelled to abandon, for a time at least, the employment, in the construction of railways, of any portion of our revenues other than the £500,000 given from the Famine Grant. We have been obliged, further, to retard and delay the progress of our famine railways in proportion as we find that our surplus revenues are insufficient to leave at our disposal the amounts on which we had reckoned for the provision of interest during construction. We are examining into the question of economies, of which one result will too probably be to retard the development of the Provinces subordinate to the Government of India by diminishing the amount of revenue made available to them for that purpose. We could have provided for our famine railways, we could have met our increased military expenditure, for our frontier railways, for our coast defences, and for our frontier works, and we could have left the Provinces to their career of steady progress, without anxiety and almost without difficulty, if we had been able to carry out our calculations in a medium which possessed some stability. Indian finance, and Indian administrative advance and improvement, have become, in a word, questions of currency.

25. The above remarks will shew what important changes have been introduced into the problem of Indian finance within the last twelve months. They shew, further, the results of the increased experience gained by us as to the effect of the fall in silver on our position. They explain how it is fruitless on the one hand to persist in economies, to abandon or delay works of which the necessity has been demonstrated, to devise sources of increase to our revenue, if the result of economy, prudence, taxation, alike disappear in the great gulf of exchange; they shew why it is impossible, on the other hand, and for the same reasons, to prosecute with unrelaxed energy the improvement of our means of communication or other necessary measures. The uncertainty in respect of silver entirely neutralises the most carefully formed forecasts of the future, and renders the task of budget-making in India almost illusory. The surplus or the equilibrium existing at the hour at which this Statement is written may be turned into deficit before it sees light; and nothing that the Government of India can do of its own authority will, in the slightest degree, affect the result. One of the chief difficulties of the Government has now become the necessity of finding funds for filling up the annually increasing deficit caused by the growing loss in exchange. It has been compelled in the present year to add £800,000 to its taxation on this account; and it is, and must, so far as its own means of action are concerned, remain in the utmost uncertainty as to the adequacy or otherwise of the provision which it has made under this head. Yet there are necessarily limits which the Government of India must prescribe to itself in the policy of restricting expenditure, or of adding to its taxation; it cannot subordinate every consideration to immediate financial equilibrium. If a definite goal could be arrived at or a definite term fixed, the Government might face sacrifices, however serious. But no forethought, or prudence, or shaping of policy will enable it, so long as silver remains in its present condition, to ensure equilibrium. The Government, as was stated in the course of the debate upon the License Tax Bill, has under its constant consideration this question, which it regards, from every point of view, as one of the most vital questions which the Government of India has ever had to deal with. It has called the earnest attention of Her Majesty's Secretary of State for India to the subject, and it

Necessity of putting the silver question on a stable footing.

is pressing upon him the absolute necessity, whether in the interests of this country, or of the Empire in which it occupies so important a position, of seeking, in concert with the Powers of Europe, and with the United States of America, for a solution of the silver difficulty. The belief that from other causes, which are now beginning to be recognised and admitted, which are becoming familiar to us all, but which cannot be conveniently dwelt upon in a Statement of this nature, Europe and America have a deep interest in protecting their agriculture and trade by placing the relations between gold and silver on a recognised and stable footing, leads to a hope that efforts made at this present time to arrive at an understanding might possibly prove successful. The Indian export trade is carried out in conditions which, whatever gain or loss they may bring with them, admittedly enable this country to compete at great advantage with the agriculturist of those countries which have repudiated the use of silver in their currency except for purposes of subsidiary coinage. In saying this I must not be understood to write as if I thought that the successful competition of the Indian agriculturist or his prosperity depended solely or even mainly on the present condition of exchange. All that I wish to point out is that the state of the exchange arising from the demonetisation of silver by Europe, is one of the causes which have contributed to the great increase of the import into Europe of Indian wheat, and to the consequent depression of European agricultural profits; and that the effects of the exchange, both in India and in Europe, although they may be indirect, may seem remote, and do not present themselves at once to the superficial observer, are of a nature to give rise to great anxiety and apprehension to all who are charged with the business of government. How soon the attention of Governments whose interest in the silver question seems to be only second to that of the Government of India will be turned to the matter, with the view of replacing the relations between gold and silver on a footing analogous to that which formerly existed, must remain, for the present, matter of conjecture. Until success has been achieved in this respect, it cannot be questioned that, so far as we here in India are concerned, the accuracy of the general forecast (as distinguished from the estimates under the several Departmental heads of revenue and expenditure), contained in this, or in any other Budget which is put out in similar conditions, is beyond the control of any financial authority in India, or out of it; and that the most carefully prepared calculations may be upset long before the year is over by the addition, as in the Revised Estimates of 1885-86 compared with the Budget Estimates of that year, or as in 1886-87, of a million to expenditure: addition over which the Government of India is entirely powerless, and must remain powerless, so long as efforts to bring about an understanding in regard to silver remain unsuccessful.

Principal features in the Budget of 1886-87.

26. The main features in the Budget of 1886-87, as compared with that of 1885-86, are (1) that on account of Upper Burma we have added £665,000 to the Revenue and £749,500 to the Expenditure (including £300,000 for the Army), (2) that opium receipts have been taken higher by £202,100 on account of probable larger sales of Bengal opium, and opium expenditure £171,100 higher on account of a good crop, (3) that gross receipts under Assessed Taxes shew an increase of £943,200 on account of the new tax on non-agricultural incomes, (4) that there is a reduction in capital cost of Railways charged against revenue of £684,600, (5) that there is an increase of expenditure over the normal grant of £64,300 under Military Works, and (6) an increase under Army of £1,591,400 (including exchange). At the same time the Railway Revenue Account shews the net loss raised from £1,158,800 in the Estimate of 1885-86 to £1,721,700 in the Estimates of 1886-87, the falling off to the extent of £132,000 being only apparent and caused by the tax on non-agricultural incomes, while a further sum of £138,700, being the interest payable to the Indian Midland Company, is covered by a corresponding reduc-

tion under the grant for Famine Relief and Insurance. The increase of exchange on the Home expenditure in gold amounts to £1,165,300 (this increase has been partly allowed for in dealing with the other items of revenue); and there is a special receipt under Military Works of £150,000 owing to the payment by His Highness the Maharaja Scindia on account of the Morar Cantonment. The Imperial share of the revenue has also been increased by £400,000, a like amount being withdrawn from the share of Land Revenue received by Local Governments.

27. These are the points, on either side of the Budget, which are special to the year. Assuming that it starts from a base of financial equilibrium, that it takes over from the commencement of 1886-87 the revenue and expenditure as settled in 1882, and finds that they balance one another, the provision which in the present year it makes for increased expenditure, on the one hand, and for increased revenue on the other, is practically contained in the above figures. The Budget for 1886-87 is experimental. It provides for a material increase of expenditure, and anticipates a considerable increase of receipts; but of this increase all, except a net item of £765,000 under Income Tax, is of the nature of increase to existing sources of revenue, on the realisation of which the working value of the estimates must largely depend. Expenditure will increase in 1887-88; and time alone can shew whether the provision made or contemplated for expenditure is adequate. To the extent of £400,000 we have meanwhile thought it desirable, in order to ensure budgetary equilibrium, to arrange for a contribution from the surplus of Provincial Revenues during the ensuing year. This contribution entails on the one hand no reduction in the Estimates for Provincial Expenditure in the ensuing year; while on the other hand it leaves at the disposal of Local Governments in the aggregate the full sum which they are required to maintain in case of need arising from calamities requiring abnormal expenditure not provided for in the Budget. During the year 1885-86, it may be remembered, the Local Governments were requested not to engage their balances by embarking on any fresh expenditure which would practically lock them up for a term exceeding that of the Provincial Assignments which expire with the ensuing year. It was explained in the course of my remarks, when introducing the Income Tax Bill, that we were not then in a position to say whether it would be necessary to call the Provincial Governments in 1886-87 to our assistance; but that, as a measure of precaution, we had asked them not to embark in any fresh expenditure of a nature or extent calculated to cause prejudice to the Government of India. These remarks were made with more immediate reference to the arrangements which would be necessary upon the expiry of the existing Provincial Assignments, at the close of the financial year; but the instructions referred to had also prominently in view the knowledge that in the Budget of 1886-87 some contribution would very possibly be required of Provincial Governments. The revision of the Provincial Assignments, and the enquiries of the Committee recently appointed to examine into expenditure with a view to reductions, will, among other measures, strengthen the resources of the Government of India during the coming year, but it would be at present premature to pronounce upon the sufficiency of our revenues as at present provided. The Budget for 1886-87 is a new departure; greater experience must be awaited before we can be assured that, like the framers of the Budget in 1882, we have adapted our new scale of resources to the new scale of our requirements, and all that can at present be said is that in the absence of calamity or an increase to our silver difficulties, there are good grounds for believing that we have sufficiently provided for the wants of the coming year. It must be remem-

Contribution from Provincial Governments.

bered that the ensuing year is burdened with a portion only of the increased military charges. The heavier interest charge on construction of the additional railways and works in progress is only now commencing to make itself felt.

28. These observations will, I hope, suffice to shew the general features of the coming year, and of the financial arrangements which we have made or which we contemplate to meet the increased and increasing burdens which await us. I proceed now to give some explanation under the several heads of Income Tax, Railways, Opium, and Famine Insurance Grant, to which reference has been just made.

29. In introducing the Income Tax Bill the probable net yield after deducting the cost of collection and the £500,000 which, in round figures, was the yield of the former License Tax, was taken at £620,000; subsequent modifications, and especially the removal of the exemption of the lower paid classes of Government servants, led to the estimate of net yield being raised to £680,000. The estimates which have since been received from the several local authorities give the gross receipts at £1,458,100, inclusive of the receipts formerly credited under License Tax; from this total of £1,458,100 we must, in order to obtain the net improvement of our finances, deduct £515,000, being the amount which would have been received if no change had been made, £46,000 on account of increased cost of collection, and £132,000 which is levied on the Government share of the profits of certain Railways. The net result is £765,100, and this is the amount by which we now expect the Income Tax to improve our financial position in the coming year. The sum of £132,000 above referred to is a deduction from the Government share of the revenue of certain Guaranteed Railways, and must be eliminated before we can arrive at the net yield of the new tax; it is merely so much revenue transferred from one head of our accounts to another. It has been decided to postpone for a year the introduction of the Income Tax into Burma. Since 1872 there has been in Burma no direct taxation, other than the capitation tax, or the payment of land revenue in lieu of capitation tax. As the License Tax of 1876 was not introduced into Burma, the facility for commuting the tax into an Income Tax, which in India probably obviated much of the objections to it, does not present itself in Burma. The Chief Commissioner has pointed out that his executive staff is in great measure called upon to furnish the agency necessary for the introduction of British administration into Upper Burma, and that on other more general grounds it would be undesirable to introduce the Income Tax for the moment into Burma. The Government of India has recognised the force of the Chief Commissioner's representation; and the introduction of the tax has been accordingly postponed for a year. The loss to the Treasury is estimated at £35,000.

Tax on non-agricultural Incomes

Railway Revenue and Expenditure.

30. The Railway Revenue, which in 1884-85 shewed symptoms of depression has revived during 1885-86, and has justified us in taking a high though not an excessive estimate of receipts. The net results of the working of the Railways is, however, very unfavourably affected by the increased interest charge on gold loans owing to the fall in the value of the rupee; by the energy displayed in railway construction; and, finally, by the expenditure of capital on lines which can never be expected to cover the interest charge. The apparent result of the working of our railway system is also affected by the deduction of £132,000 on account of Income Tax, as already explained, from the Government share of the receipts of certain Railways, and by charging against the Revenue Railway Account the interest payable to the Indian Midland

Company (£138,700), which is really met by an equivalent reduction of the grant for Famine Railways and Insurance. The harvest throughout Upper India promises to be of exceptional abundance, the rice crop in Burma is good, and the export trade may be expected, so far as can at present be seen, to continue active. The table given in a later paragraph shews the comparative financial results of the working of the State and Guaranteed Railways in 1886-87 and previous years. In contrasting the figures which it contains with those shewn in the Budget Statement of last year, it will be borne in mind that the method of exhibiting exchange in our accounts has been modified, and that the figures of last year's Statement and of the present Statement will not, therefore, correspond.

31. It will be seen that the Budget Estimates of 1886-87 shew an increase over the Budget Estimates of 1885-86 to net Revenue under State Railways of £685,000, an increase which, over the whole account, is reduced to £458,500 by the decrease under Guaranteed Railways. It is possible that increase in the actual receipts as compared with those taken on our Estimates, whether under State or Guaranteed Railways, may recoup some of this loss. The figures of actual and estimated net loss or gain, and of expenditure to be incurred by the State, or by Companies under engagements with the State, on Railways during 1884-85, 1885-86, 1886-87, are respectively given in the statements below. The figures shew that while the net gain of £135,816 in 1884-85 on State Railways becomes in 1886-87 a net loss of £578,400, the loss in 1884-85 on both Guaranteed and State Railways of £846,034 is increased in 1886-87 to a net loss of £1,453,300. This loss is the more considerable because it is arrived at after taking into account the difference between the net revenue from State Railways, which is taken in 1884-85 at £4,397,616, and in 1886-87 at £5,489,900; an increase in the latter year of £1,092,284. The total net loss in the three years is—

1884-85. (Actuals.)	1885-86. (Revised Estimates.)	1886-87. (Estimates.)
£846,034	548,300	1,453,500

The cause of the heavy increase in the estimated net loss compared with previous years is mainly due on the one hand to the large amount of capital at present being expended on railways, of which much will remain unremunerative; on the other, to the increased charge for guarantee in the case of the Indian-Midland line conceded last year to a Company. The fall in silver, though in a measure counterbalanced by the cheaper cost of material in England, has also contributed to the loss. The amount to be directly expended by the State for construction of railways, which amounts to 16 crores in the three years ending 1886-87, will have added, exchange apart, an additional burden of £640,000 to our interest charge in 1887-88. The amount of capital, whether expended in State construction, or in construction by Companies, for interest on which we shall have made ourselves liable during the same three years, amounts to no less than the sum of twenty-seven crores. As part of the railways under construction at present will bring to the State little or no direct profit, we must not anticipate a decrease in the loss on our railways for some considerable time to come. On the contrary, the loss will probably be progressively greater for the next three

or four years, and this, not because the lines which are open to traffic are not paying, but on the contrary because, in spite of their increasing receipts, all they can yield, and far more, is swallowed up in the interest on capital on other lines under construction. When it has been said that the increase to the expenditure on account of military expenditure, military railways and works, is estimated to amount to two millions annually, much of the loss above spoken of is, of course, included in figures given in the estimate of loss embodied in these statements; the loss, that is to say, is not additional to that which is spoken of when it is said that so much has been added to our expenditure for Military Railways; the charge is not additional to the increased expenditure included on account of those railways. The statements given here serve simply to shew that, in making a general estimate of the position created for by us by the prosecution of our railway policy and by the increase to our military expenditure, we cannot for some time to come look to our railway revenue to give any net gain upon our estimates; that all we can expect is that they should lessen a loss; and that for the next two or three years even this relief will probably diminish, though at a later stage it should again make itself more felt. The figures focus and bring clearly into view so much of the increase to our charges in the Estimates of 1886-87 as arises from the necessity of perfecting our military communications, and of protecting the country against famine; construction, exchange, and interest being brought together and shewn in the calculation. They bring out the present financial effect of the railway construction in which we are engaged, and the heavy strain to which, for the benefit of our successors, we of the present day are subjecting our resources. But at the same time they shew pretty clearly, I think, that the anxieties of Indian finance (the silver question always apart) arise less from any deficiencies in receipts or unavoidable additions to our expenditure, than from the present burden to which we have deliberately subjected ourselves, in the belief and expectation that hereafter the security of the lives and prosperity of the people, no less than the finances of the Government, will be safeguarded by the efforts we are making.

Net Gain and Loss on State and Guaranteed Railways from 1884-85 to 1886-87.

	Actuals, 1884-85.	Budget Estimate, 1885-86.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
State Railways.	£	£	£	£
Net Revenue	4,397,616	4,804,900	5,261,300	5,489,900
Less—Interest and Annuity .	4,070,501	4,398,300	4,660,700	5,849,800
„ Surplus Profits . . .	191,299	144,000	196,000	217,500
Net Gain .	135,816	262,600	404,600	—578,400
Guaranteed Railways.				
Net Revenue	3,478,300	3,360,000	3,644,000	3,133,500
Less—Interest and Surplus Profits	4,460,150	4,481,300	4,596,900	4,008,400
Net Loss .	981,850	1,121,300	952,900	874,900
Net Loss to State .	846,034	858,700	548,300	1,453,300

Expenditure on Railways from 1884-85 to 1886-87 on State responsibility.

	Actuals, 1884-85.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
(1) DIRECTLY EXPENDED BY GOVERNMENT—	₹	₹	₹
Expenditure on Railways not charged against Revenue .	3,52,61,521	4,91,40,000	4,72,71,000
Construction of Protective Railways	94,64,570	58,90,000	50,00,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) .	26,35,010	63,11,000	10,92,300
TOTAL .	4,73,61,101	6,13,41,000	5,33,63,300
(2) EXPENDITURE BY COMPANIES ON THE RESPONSIBILITY OF GOVERNMENT— *			
Guaranteed Railways . .	1,45,71,806	1,90,10,000	1,27,07,000
Southern Mahratta Railway .	1,20,75,081	1,17,01,000	1,30,51,000
Indian Midland Railway . .	...	94,82,000	2,28,96,000
TOTAL .	2,66,46,887	4,01,93,000	4,86,54,000
GRAND TOTAL .	7,40,07,988	10,15,34,000	10,20,17,300

* The final estimates received from the India Office give outlay in a lump sum. An approximate estimate has been determined in this Department for Southern Mahratta and Indian Midland Railways, and the balance has been shewn under Guaranteed Railways.

Sterling has been converted at the rates used in the estimates in *all* the above figures.

Principal grants for Railway construction in 1886-87.

32. In the following tables the most important grants assigned for outlay during 1886-87 on construction of State and of Guaranteed Railways are respectively shewn. The railways included in the Military programme of the Government and in the programme laid before the Parliamentary Committee of 1884 are severally indicated by the terms "Military" and "Famine." The other railways, as, for example, the first on the list, the East Indian, are not especially "Famine railways," but have for their object the development of internal traffic and the improvement and opening out of existing means of communication.

If the Government is able to carry out undisturbed the arrangements which it has at present in hand, the Sind-Pishin, the temporary Bolan line, the Sutlej Bridge, and the Cuddapah-Nellore will in 1887-88 have either been com-

pleted, or will have been advanced to the verge of completion, while the Bellary-Kistna line will, it is expected, be finished in 1888-89 :—

State Railways.	1885-86	1886-87 *
	R	R
East Indian	27,10,000	20,00,000
Rajputana-Malwa (including Rewari-Ferozepore)	16,60,000	8,00,000
Katni-Umaria and Umaria Colliery	31,49,000	7,41,600
Eastern Bengal	23,53,500	11,16,000
Naraingunge-Dacca-Mymensingh	11,13,600	3,81,900
Assam-Behar (*Famine*)	45,13,000	10,58,150
North-Western	38,12,700	28,57,000
Sind-Pishin (*Military*)	1,69,25,610	93,08,160
Sind-Sagar (*Military*)	55,71,670	1,12,75,780
Sutlej-Bridge (*Military*)	17,43,550	23,95,500
Bolan (temporary line) (*Military*)	26,23,000	46,000
Darwaza-Quetta (*Military*)	14,40,000	15,10,000
Cuddapah-Nellore (*Famine*)	17,75,000	17,94,000
Bellary-Kistna (*Famine*)	38,89,000	50,00,000
Frontier Reserve material (*Military*)	14,53 000	18,83,000
" " Rolling Stock (*Military*)	...	48,64,000

* Includes Exchange.

The most important grants assigned for outlay on construction of Guaranteed Railways are as follows :—

Guaranteed Railways.	1885-86	1886-87 *
	R	R
Bombay, Baroda, and Central India	28,65,000	21,57,000
Great Indian Peninsula	52,97,000	43,33,000
Madras	15,58,000	...
Oudh and Rohilkhund	63,44,000	54,67,000
Sind, Punjab, and Delhi	15,72,000	...
South Indian	13,87,000	10,8 ,000
Southern Mahratta	1,17,01,000	1,30,51,000
Indian Midland (Famine)	94,82,000	2,28,96,000

* Includes Exchange.

Opium

33. The prospects of the opium crop are again, for a third year in succession, exceptional. The outturn of opium during 1886-87 is estimated to be high. The reserve is expected to stand at the close of 1886 at 29,200 chests. We have taken the price of Bengal opium during the ensuing year at R1,200 per chest. The new Opium Convention with China will, in all probability, come into operation during the ensuing year, and must necessarily be watched here with much anxiety. The future of our opium revenue must very greatly depend on the success attending this Convention, which again will depend on the power of the Chinese Government to enforce the prohibition of the levy of all duty on Indian opium by provincial Governors in its transit through the interior, in consideration of the rate of likin duty, which will amount to 80 taels per chest payable at the Treaty Ports, as agreed upon in the Convention.

Army.

34. The Army Estimates for 1886-87 furnish the main item of increase under expenditure, the net increase amounting to £1,613,500. They include no special provision for war expenditure, but there is heavy addition to the army charges, as compared with the original Estimates of 1885-86, which is mainly due to the measures taken for the augmentation of the British and Native forces recently

authorised, and to the extra cost of holding Upper Burma; the addition of exchange to the Home cost of the Army also tends to increase the expenditure. A further fall in the rate of exchange for the payment of British troops, which has been fixed at 1*s.* 7*d.* the rupee, increases the charges by £51,500; and the addition to the garrison in Burma necessitates provision for increased expenditure. The increase to the effective of the Indian army has necessitated a corresponding increase in the various army departments. Thus there is a considerable addition to the Commissariat grant for provisions and supplies for troops and for feeding horses. It is necessary to purchase a considerable number of remounts to meet the requirements of the mounted branches of the army, and enhanced provision has been made in the Estimate on this account. The extension of the volunteer movement throughout India, together with the concessions lately sanctioned for volunteers, have also caused some increase of expenditure. In framing the estimates of charges in India, considerable reductions have, however, been made in consequence of the stocks of provisions and stores purchased on account of the special military preparations, which supplies will, to a large extent, be available for the requirements of 1886-87. Taking the entire military expenditure *in India*, there is an increase of £1,126,900 over the Budget Estimate of 1885-86.

35. The main item of increase to the Estimates is on account of regimental pay and allowances, and amounts to £682,931. Under this head is provided the pay of additional officers and men, the increase to the mountain artillery and the reorganization of the sappers and miners. The fall in the rate, of exchange at which British troops are paid (from 1*s.* 7½*d* to 1*s.* 7*d.*), causes an increase of £51,500, which is included in the £682,931. Under the head of Commissariat there is an increase of £316,601 mainly due to the additional cost of victualling the extra number of British troops, to the cost of feeding more horses, and to extra charges for troops in Burma. Under the head of Remounts, there is an increase of £90,547, owing to the necessity for purchasing about 2,500 horses required for the addition to the mounted branches of the army, and to the increased rate sanctioned for these horses. There is an increase under clothing of £21,891, due chiefly to 1886-87 being a year in which compensation for clothing is payable, but in part also to the augmented strength of troops. More barrack supplies have to be provided for the increased number of troops, and this accounts for an increase of £10,530. Broadly speaking, the total increase of £1,126,900 over the Budget Estimate of 1885-86 is mainly made up as follows:—£500,000 for the addition to the strength of the British army in India, £225,000 for the augmentation of the Native Cavalry, and £40,000 for the new Goorkha battalions; besides £6,000 for the increase to Mountain Batteries; £300,000 for extra military charges in Burma; £38,800 for charges expected to be incurred in connexion with the Bolan Railway; £23,500 for Volunteers, and £25,000 for increased pension charges—partly counterbalanced by savings owing to diminished provision for Ordnance and other supplies, and in other minor items.

In dealing separately with the Home charges in the present paragraph, it will facilitate comparison to deal with true sterling, and I shall adopt this course, so as to eliminate the changes which are merely due to variation in the rate of exchange.

The total increase in the *Home* gross charges, comparing the Budget Estimate for 1885-86 (£3,572,900) with the Budget Estimate for 1886-87 (£3,133,200) is £160,300.

Under the head of Home charges of British Forces serving in India there is an increase of £245,000, £120,000 of which is due to increased provision for "deferred pay," and £125,000 for increased expenses on account of the larger

establishment of British troops in India. Under "Stores for India" there is an increase of £133,600, chiefly due to the supply of 25,000 Martini-Enfield rifles, with ammunition, and to new guns for mountain batteries. In the non-effective charges, there is a decrease of £325,000, owing to the abandonment of the system of capitalizing pensions payable to the War Office. The increase in the Home charges, effective and non-effective services, is as stated above £160,300.

Portion of expenditure on increased strength of army deferred to 1887-88.

36. The estimated expenditure deferred to subsequent years on account of the late arrival in 1886-87 of a portion of the increased establishment of British troops, or by reason of the increase to the Native Cavalry, the Goorkha and other Regiments, not coming fully into effect in that year, or because other portions of the military programme will not come, as they were not intended to come, into operation till a period later than 1886-87, amounts to £656,900, apart from interest on military railways or works.

37. The following statements give the details of the increase and decrease in the several grants in India and in England. Comparison is made with the Budget Estimate of 1885-86, because the Revised Estimates of that year were altogether abnormal, and because the comparison is necessary to shew the effect on the estimates, as hitherto framed, of the changes consequent on the policy adopted in 1885 in respect to our military expenditure, so far as, during the ensuing year, that policy will be brought into operation.

Comparative statement of Military Estimates in 1885-86 and 1886-87.

Grants.		Budget Estimate, 1885-86.	Budget Estimate, 1886-87.	Comparison with the Budget Estimate, 1885-86.	
				Increase.	Decrease.
	Effective Services.	R	R	R	R
1	Army and Garrison Staff	48,21,660	48,82,180	60,520	...
2	Administrative Staff	18,91,530	18,89,710	...	1,820
3	Regimental Pay, Allowances, and Charges	6,26,36,620	6,94,65,930	68,29,310	...
4	Commissariat Establishments, Supplies and Services	2,32,48,670	2,64,14,680	31,66,010	...
5	Remount and Cattle Establishments, Supplies and Services	14,40,520	23,45,990	9,05,470	...
6	Clothing, Supplies and Services	11,55,890	13,74,800	2,18,910	...
7	Barrack, ditto	18,37,940	19,43,240	1,05,300	...
8	Administration of Martial Law	2,98,530	2,90,170	..	8,360
9	Medical Establishments, Services and Supplies	56,58,620	56,30,120	...	28,500
10	Ordnance Establishments, Stores and Camp Equipage	56,59,040	52,37,500	...	4,21,540
11	Ecclesiastical	2,94,060	2,75,860	...	18,200
12	Education	4,12,870	3,92,830	...	20,040
13	Sea Transport Charges	5,61,000	5,50,000	...	11,000
14	Miscellaneous Services	28,02,380	28,07,140	4,760	...
15	Volunteer Corps	7,55,000	9,90,170	2,35,170	...
	Non-Effective Services.				
16	Rewards for Military Services	77,610	69,360	...	8,250
17	Military Pensions to Europeans	2,66,300	9,23,920	6,57,620	...
18	Military Pensions to Natives	71,80,610	66,58,720	...	5,21,890
19	Widows' Pensions and Compassionate Allowances	1,97,550	2,07,790	10,240	...
20	Departmental Pensions	4,18,600	5,33,890	1,15,290	...
	Total	12,16,15,000	13,28,84,000	1,23,08,600	10,39,600
			Net Increase		1,12,69,000

	Budget Estimate, 1885-86.	Budget Estimate, 1886-87.	Increase.	Decrease
Effective.	* £	* £	* £	* £
Home charges of British Forces serving in India	620,000	865,000	245,000	...
Furlough allowances of officers of the Indian Service	170,000	170,000	...	...
Indian Troop Service	256,700	322,500	65,800	...
Passages of officers and troops otherwise than in troop-ships	4,700	4,700	...	...
Miscellaneous	17,000	17,900	900	...
Stores for India	455,500	589,100	133,600	...
Total Effective	1,523,900	1,969,200	445,300	...
Non-Effective.				
Retired pay, &c., of British Forces on account of service in India	481,000	156,000	...	325,000
Pay and Pensions of non-effective and retired officers of the Indian Service	1,460,000	1,500,000	40,000	...
Miscellaneous pensions, including those from Lord Clive's Fund, &c.	102,000	100,000	...	2,000
Indian Service Family Pensions	6,000	8,000	2,000	...
Total Non-Effective	2,049,000	1,764,000	42,000	327,000
			Net decrease £285,000	
Total Effective and Non-Effective	3,572,900	3,733,200	487,300	327,000
			Net increase £160,300	

* True sterling.

38. It has been said that the estimate of expenditure under the head "Famine Relief and Insurance" for the coming year is £1,361,300 only, instead of the normal amount of £1,500,000. Before explaining this, it must be pointed out that in the Revised Estimates of 1885-86 the total amount expended in that year is shewn at £1,500,000. In the course of the speech which, in the commencement of the present year, I was called upon to make in asking leave to introduce the Income Tax Bill, I said—"When the accounts of the year are published, it will be found that the Government has devoted the Famine Insurance Grant to the purposes to which it usually is devoted." The figures I refer to shew that the normal grant has been expended, and that the criticisms made in regard to the action of the Government in the matter, on the assumption that the grant had been diverted to other purposes, were, as on previous occasions and at that time they were explained to be, without foundation. *Famine Relief and Insurance.*

39. The portion of the revenue set aside to meet the cost, direct and indirect, of famine was first devoted to specific purposes, and shewn separately in the accounts, in the year 1881-82. From 1881-82 to the close of the current financial year the aggregate of the sums spent under Famine Relief and Insurance, comes to £7,635,028, which has been devoted to the following objects:— *Operation of the Famine Insurance Grant.*

	£
Famine Relief	112,041
Protective Railways	2,733,979
" Irrigation	1,133,761
Reduction of Debt	3,655,247
Total	7,635,028

As the normal grant on this account is £1,500,000 annually, the aggregate would naturally be expected to be £7,500,000, and this sum would have been shewn if we had continued to deal with exchange according to the old method. The difference between the present figure of £7,635,028 and £7,500,000 is due to the inclusion in the former sum of exchange on certain expenditure in England and on Public Works stores.

A more important question however, than the specific allotment of the grant in recent years is the extent to which the Government has in practice succeeded in reducing the charge for debt since the policy of increasing the revenues for the purpose of meeting the cost of famine was first originated. The increase of the revenues necessarily improves the position of the finances *pro tanto*, but in judging of the general effect of the policy of Government many other considerations require to be taken into account. A deficit sooner or later increases the charge for debt, a surplus reduces it.

The fall in exchange has tended steadily to increase the burden of the gold debt on the revenues of India; the construction of Productive Railways and Irrigation Works from Revenue practically reduces the burden of the ordinary debt. The vital question is whether the burden of the debt to balance which great Public Works of a permanent nature cannot be shewn, has increased or diminished. The publication of the accounts of past years in the new form enables us to answer this question with comparative ease.

In 1877-78 the total interest charge on debt of all kinds stood as follows, including exchange:—

	£
Interest on Ordinary Debt uncovered by Public Works .	4,799,448
" on debt balanced by Capital expenditure of a corresponding amount on Railways . . .	703,753
" on debt balanced by Capital expenditure of a corresponding amount on great Irrigation Works .	621,822
TOTAL .	6,125,023

For 1885-86 the account is as follows:—

	£
Interest on Ordinary Debt uncovered by Public Works .	3,859,100
" on debt balanced by Capital expenditure of a corresponding amount on Railways	2,655,900
" on debt balanced by Capital expenditure of a corresponding amount on great Irrigation Works .	966,000
TOTAL .	7,481,000

These figures shew that, notwithstanding the fact that the fall in exchange has added largely to the burden of the interest charge on the gold debt of India, the charge for debt, which is uncovered by great Public Works, has been reduced since 1877-78 by £940,348.

Cause of reduced estimate of expenditure under Famine Insurance Grant in 1886 87.

40. The estimate of expenditure on famine insurance for the ensuing year has been reduced from the normal figure of £1,500,000 to £1,363,000, or by £138,700. The reason of the difference is that the Government of India have obtained the sanction of the Secretary of State to deduct from the sum hitherto annually assigned to the Famine Insurance Grant the interest payable during construction to the Company which has undertaken the construction of the Indian Midland Line; and, should the concession for the construction of the proposed Nagpore-Bengal Railway be hereafter obtained, the interest payable during construction to the Company which obtains it will

be also charged, if necessary, to this head. These lines form part of the scheme of Protective railways to the completion of which the Famine Insurance Grant is devoted; and it seemed to the Government of India to be immaterial whether a portion of the sums assigned hitherto to that grant were directly expended in the construction of these railways, or whether they were devoted to the payment of interest on the capital expended by Companies during the period of their construction. It was quite clear that without some such arrangement the completion of the scheme of railways would be very considerably retarded; for it was not possible, while maintaining the famine grant at its hitherto figure, to burden the revenues with the charge for interest, which, during the estimated five years of construction, would impose upon them a considerable charge. On the other hand, to defer on account of this consideration the construction of these railways is calculated to prolong the dangers and risk which, by devoting to them the proceeds of the Famine Insurance Grant, it is the object of the Government to remove or to lessen within the briefest time possible.

41. The above remarks dispose of the matters referred to in paragraph 28 as especially requiring explanation in connection with the arrangements of the present Budget. They will shew the nature and extent of the charges which we are building up on the basis of the equilibrium left to us by the arrangements of 1882; the sources to which we look to meet them; and the considerations which have been present in our minds while engaged in examining and in working out the problem presented to us for solution by the administrative decisions and engagements of the Government.

Details of increased Army expenditure in 1885-86.

42. There are three or four important features, which have no concern with our future prospects, but which are connected with the working of the estimates during 1885-86, which I wish to bring to notice here. Of these, the first is the expenditure under Army, to which is to be traced the deficit of the past year. The increase under this head amounted to £3,049,700. The gross Budget figures were £16,674,600. The Revised Estimate is £19,724,300. The increase was mainly due to the preparations for war which were commenced towards the end of 1884-85 and continued during part of the year 1885-86; but increased expenditure was also caused by the despatch of a force to Upper Burma, by the augmentation of the military forces in India, which had only partial effect in 1885-86, and by the Camp of Exercise recently held near Delhi. There was also an addition to the Home charges on account of deferred pay to British soldiers, but, on the other hand, a saving under non-effective charges owing to the abandonment of the system of capitalized pensions payable to the War Office on account of officers and men who have served in India.

As regards the charges in India, the Revised Estimate for 1885-86 amounts to £14,873,400, shewing an excess over the Budget Estimate of £2,711,900. The estimated expenditure during the year on account of war preparations amounts to £2,057,100. A large portion of this, £219,300, is due to the temporary Bolan Railway, £20,500 is on account of a light railway or tramway for use in the Bolan, and considerable sums are for Telegraph and Public Works Department charges. Heavy expenditure was incurred under the heads of Commissariat, Transport, Medical, and Ordnance. Under these heads large sums were spent on provisions of all kinds, purchase of transport animals, carts and equipments, clothing, ambulance transport, bedding, medical and surgical stores, hospital equipment, ordnance stores, and camp equipage. The purchases of these supplies have been taken into consideration in estimating the charges which will be made next year on account of the departments to which they appertain, and it is hoped that a considerable portion of

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the supplies and stores which have been laid in will be available for 1886-87. In November 1885, a force of about 9,000 officers and men, subsequently increased to 11,500, was sent to Upper Burma, and £270,000 was estimated on that account on the supposition that the operations would not extend beyond three months; but the increase in the force and various other reasons have combined to render that sum insufficient, and it has accordingly been increased in the Revised Estimate to £390,000, including £30,000 on account of a gratuity to the troops. There have been certain charges (£50,000) in 1885-86 connected with the concentration of troops at Rawal Pindi, while the Camp of Exercise at Delhi, estimated to cost £100,000, has increased the military expenditure. During the year also large sums have been spent on the purchase of additional remounts (£90,620) consequent on the re-organization of Royal Horse and Field Artillery Batteries and the augmentation of British and Native forces in India. The increase to the British and Native Troops in India and the increased number of guns for native mountain batteries have also contributed to swell the military expenditure by £151,473, and although only a portion of the expense falls upon the year 1885-86, that portion materially increases the charges of the year, which are further added to by the purchase of additional lantl for rifle ranges (£6,500) &c. These increases are partly counterbalanced by savings of £143,000 in commissariat and transport, and minor savings in various departments aggregating £25,793.

The Home charges* in the Budget Estimate of 1885-86 amount to £3,572,900 for effective and non-effective services; and in the Revised Estimate to £3,648,800, shewing an increase of £115,900. There is an increase under Stores amounting to £456,700 in consequence of the war preparations. In the non-effective charges there was, however, a decrease of £371,000 under "retired pay, &c., of ritish Forces, on account of service in India" owing to the abandonment of the system of capitalizing pensions payable to the War Office referred to in the Financial Statement for 1885-86.

Salt. Decrease in consumption in 1885-86.

43. The consumption of Salt during the eleven months ending with 31st January 1886 compares as follows with the corresponding figures of the previous year:—

	Consumption, March 1st 1884 to 31st January 1885. Maunds.	Consumption, March 1st 1885 to 31st January 1886. Maunds.	Increase+ Decrease—. Maunds.
Bengal . .	9,398,000	9,382,000	— 16,000
Northern India .	6 581,000	4,996,000	—1,585,000
Bombay . .	4,810,000	6,282,000	+1,472,000
Sindh . .	189,000	206,000	+ 17,000
Madras . .	6,789,000	6,965,000	+ 176,000
TOTAL .	27,767,000	27,831,000	+ 64,000

The increase has been inconsiderable, and contrasts very strikingly with the results of the three previous years, dating from the time when the salt duty was lowered. The increase in the eleven months of the three last years has been—

Eleven months from 1st March 1882 to 31st January 1883 .					1,603,000
Ditto	ditto	ditto	ditto	1883-84 .	973,000
Ditto	ditto	ditto	ditto	1884-85 .	693,000
Ditto	ditto	ditto	ditto	1885-86 .	64,000

* The Home charges are here stated in true sterling, without exchange.

The decrease in Northern India is pretty closely balanced by the increase in Bombay, and the falling-off is general. The Provincial figures for the last three years are as follows:—

	1st March 1882 to 31st January 1883.	Increase + Decrease —.	1st March 1883 to 31st January 1884.	Increase + Decrease —.	1st March 1884 to 31st January 1885.	Increase + Decrease —.	1st March 1885 to 31st January 1886.	Increase + Decrease —.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bengal . .	8,723,000	+516,000	8,850,000	+127,000	9,398,000	+548,000	9,382,000	—16,000
Northern India.	6,112,000	—66,000	6,459,000	+347,000	6,581,000	+122,000	4,996,000	—1,585,000
Bombay . .	4,695,000	+334,000	4,789,000	+94,000	4,810,000	+21,000	6,282,000	+1,472,000
Sindh . .	166,000	+18,000	176,000	+10,000	189,000	+13,000	206,000	+17,000
Madras . .	6,405,000	+801,000	6,800,000	+395,000	6,789,000	—11,000	6,965,000	+176,000
TOTAL .	26,101,000	+1,603,000	27,074,000	+973,000	27,767,000	+693,000	27,831,000	+64,000

The materials for forming an opinion on the causes of the falling-off in salt are not at present available, and it would be imprudent to attach much importance to the results furnished by a single year, or to hazard conjecture at present on the point, beyond observing that the decrease is probably in considerable measure due to the periodical oscillations which are known to be a feature of the salt trade. At the same time, any falling-off in the consumption of salt requires to be carefully watched, in view of the fact that the reduction of the duty in 1882 rested wholly on the assumption that the supply of salt available at the rate of duty then existing was insufficient, and that a reduction in that rate would lead to a large and steadily progressive consumption.

44. The net import of gold into India has also fallen off very considerably in 1885-86, silver having correspondingly increased—

Imports of gold and silver.

YEAR	GOLD.		
	Imports.	Exports.	Net imports.
	R	R	R
1881-82	4,85,63,920	1,24,078	4,84 39,842
1882-83	5,09,51,354	16,42,639	4,93,08,715
1883-84	5,46,94,568	69,517	5,46,25,051
1884-85	4,77,81,724	10,62,359	4,67,19,365
1885-86 (10 months) . ..	2,56,53,051	29,78,561	2,26,74,490

YEAR.	SILVER.		
	Imports.	Exports	Net imports.
	R	R	R
1881-82	6,46,63,889	1,08,73,390	5,37,90,499
1882-83	8,35,80,218	87,77,949	7,48,02,269
1883-84	7,40,85,065	1,00,33,554	6,40,51,511
1884-85	9,11,00,254	1,86,43,941	7,24,56,313
1885-86 (10 months) . . .	10,12,12,496	74,34,379	9,37,78,117

The great rise during 1885-86 in the value of gold in relation to silver, or in other words, the dearness of gold, and the short drawings of the Secretary of State, account probably for a part of the falling off in gold, and for the increase in silver. We have, however, at present, no means of judging fully of the causes of this marked decline.

Savings Banks.

45. On the 31st March 1885 the number of depositors in District and Presidency Savings Banks was 95,366, against 91,981 on the same date of the previous year, or shewing an increase of 3,385 depositors. The increase occurred as under—

	Europeans and Eurasians.	Natives.	Total.
	No	No	No.
31st March 1884	20,037	71,944	91,981
31st March 1885	20,330	75,036	95,366
	+ 293	+ 3,092	+ 3,385

The balance at the credit of the depositors on the 31st March 1885 was £3,058,998 against £3,011,721 on the corresponding date of the previous year, or shewing an increase of £47,277.

On the 31st March 1884 the total number of Post Office Savings Bank accounts was 84,848, but it increased to 122,599 on the 31st March 1885, *i.e.*, by no fewer than 37,751 accounts. The balance at credit of depositors increased during the year by £592,800, as under :—

	Balance at the credit of Depositors.
	£
On 31st March 1884	751,400
On 31st March 1885	1,344,200
Increase . .	592,800

The increase occurred in the following proportions among the Europeans and Eurasians and the Natives of this country—

	No. of Accounts.			Balance at credit of Depositors.		
	Europeans and Eurasians.	Natives.	Total.	Europeans and Eurasians	Natives.	Total
	No.	No.	No.	£	£	£
On 31st March 1884	8,410	76,438	84,848	127,300	624,100	751,400
On 31st March 1885	13,355	109,244	122,599	233,500	1,110,700	1,344,200
Increase .	4,945	32,806	37,751	106,200	486,600	592,800

On 31st March 1885, the total balances in Savings Banks of all classes came to £4,687,082. The latest returns of the current year give a total balance of £4,929,582, and this amount will doubtless be considerably exceeded before the close of the year. The success which has marked the establishment of Post Office Savings Banks, coupled with the fact that the Post Office organisation is more widely spread and more convenient for the public than the Treasury system, has led the Government to consider the expediency of continuing in the same place and for the same purpose the dual system of the District and the Post Office Savings Banks. The result of this consideration has been the issue of orders directing the amalgamation of the District and the Post Office Savings Banks, and the closure of District Savings Banks as separate institutions from 1st April 1886. The balances at credit of District Savings Banks will be transferred to Post Office Savings Banks, and it has been decided that no new accounts shall be opened in any District Savings Bank after the receipt of the Government Reso-

lution of the 4th January 1886 containing orders on the above points. The orders referred to have not yet been made applicable to District Savings Banks in the Madras and Bombay Presidencies, where the Presidency Banks have the management of the accounts under agreement with the Government. Intimation has, however, been sent to the Governments of Madras and Bombay to apprise the Presidency Banks of the intention of the Government to close the District Savings Banks at an early date.

Post Office Life Insurance.

46. In paragraph 20 of the Financial Statement for 1885-86, reference was made to the scheme of Life Insurance which was announced by my predecessor, Sir Evelyn Baring, in his Budget Statement of 1882-83, and which was introduced for the benefit of the employés of the Post Office Department from 1st February 1884. When the Financial Statement for 1885-86 was made, sufficient time had not elapsed to enable the Government to form an opinion as to the measure of success which the scheme of Life Insurance was likely to attain. The Director-General of the Post Office has since reported on the working and progress of the Life Insurance scheme from its commencement on the 1st February 1884 to the 31st March 1885, covering the period of the first fourteen months of its existence. This report shews that the total number of policies effected up to the 31st March 1885 was 398 representing a total value of R5,63,225, or an average of R1,415 for each policy. Deducting lapses or policies surrendered or cancelled, the aggregate amount assured stood at R5,47,575 on the 31st March 1885. The scheme of Life Insurance would seem to have made good progress in the Postal Circles of Bengal, Madras, Bombay, and Assam. The number of policies taken out in the Bengal Circle was 91, in Madras 73, in Bombay 52, and in Assam 43. In other parts of India, the scheme at present is little appreciated. Of the total number of policies effected, 41 were for Europeans and Eurasians, and 357 for Natives.

The scheme of Life Insurance provided three ways of insurance: (1) by a single payment; (2) by a monthly payment, until the person insured reached the age of either 50 or 55; (3) by a monthly payment during the life of the person insured, and two kinds of monthly allowances, *viz.*, "immediate" and "deferred."

The system of monthly allowances does not seem to have found favour at all, as only four monthly allowances of the aggregate monthly income of R18 were purchased during the period; two of which were immediate monthly allowances, and two deferred. But the system of Life Insurance has, it would appear, attained a fair measure of success. On the margin is given an abstract shewing the strength of the Postal Department on the 31st March 1885, and the number of policies taken out by the several classes into which the postal officials are divided, with the percentage of lives insured in each class. Out of a total of 37,646 employés in the Postal Department, no less than 25,850 belonged to the grades of postmen runners, and boat-men, whose means leave but small margin for saving: 44 postmen and 11 members of the road establishment insured their lives.

On 31st March 1885.

Postal Officials.	No.	No. of Life Insurance Policies taken out.	Percentage.
Superintendents and Inspectors	332	38	11·44
Post Masters, Deputy Post Masters, and Village Post Masters	4,937	123	2·49
School Masters and other extraneous agencies	1,221	...	...
Clerks	4,909	177	3·60
Postmen, village postmen, &c.	13,437	44	·33
Road establishments	12,413	11	·09
Signallers, clerks, &c., in combined offices	397	5	1·26
TOTAL	37,646	398	1·06

From 1st April 1885 to 31st January 1886, the additional number of policies issued were 140, of which the aggregate value was R1,55,450.

Explanation of differences between Budget Estimates and Revised Estimates of 1885-86.

47. The following paragraphs contain explanation on some of the more important differences between Revenue and Expenditure in the years 1885-86 and 1886-87. In the former year, the comparison is between the Budget Estimate of 1885-86 and the Revised Estimate for 1885-86; in the later year, the comparison is between the Budget Estimate of 1886-87 and the Revised Estimate of 1885-86. It was said in last year's Financial Statement that the explanation given under this head would in future be fewer and more summary. The items included in the following explanation are :—

1885-86 (REVENUE).

	Increase.	Decrease.
	£	£
Land Revenue . .	59,200	...
Opium . . .	...	110,800
Salt	...	90,300
Mint	142,600	...
State Railways . .	615,000	...
Guaranteed Companies	284,000	...

1885-86 (EXPENDITURE).

	Increase.	Decrease.
	£	£
Land Revenue . .	...	58,800
Opium . . .	630,800	...
Provincial Rates .	...	66,400
General Administration	98,000	.
Law and Justice .	...	95,300
Political . . .	463,200	...
State Railways . .	210,700	...
Buildings and Roads (Civil Works) . .	...	430,300

Revenue.

Land Revenue (I); Increase £59,200. This is the net result of variations in the several Provinces, the principal of which are—Decrease in British Burma (£24,000), increase in Bengal (£60,000), decrease in Madras (£68,800), and increase in Bombay (£88,100).

The decrease in Burma is due to delays in collection owing to the present disturbed condition of the country.

In Bengal the increase is on account of recovery of arrears.

The reduction in Madras is attributable to the unfavourable season of 1884-85 having been followed by the complete failure of the early monsoons in several of the districts in 1885-86. In the former year a large amount of revenue was suspended owing to the partial failure of crops, credit being taken in the Estimate of 1885-86 for the collection of the arrears; but owing to a deficient rain-fall the expectations in respect of recovering arrears have not been realised.

Of the increase in Bombay, £55,300, expected as rent of resumed police service lands and service commutations, is nominal, as it is counterbalanced by an equivalent increase of expenditure under 4, Assignments and Compensations, and 20, Police. The balance represents expected general improvement in the collections of the year

Opium (II); Decrease £110,800. Of this decrease, £80,000 occurs under Bombay, and is due to the exports of Malwa opium during the year having fallen short of the estimate. Under Bengal there is a decrease of £26,300, resulting from the sales having produced an average of ₹1,234-10-6 per chest against ₹1,236-11-6, the figure taken in the estimate, and to short receipts under Opium issued to the Excise Department, and under Miscellaneous Opium receipts.

Salt (III); Decrease £90,300. This decrease is the net result of the following differences :—

	Increase.	Decrease.
India General	..	365,900
Central Provinces	26,100	...
British Burma		900
Bengal	...	40,000
Madras	...	45,300
Bombay	335,700	...
	361,800	452,100

The decrease under India General and the increase in Bombay are due to the same cause, *viz.*, the raising of the price of salt at Sambhar from 2½ annas to 8 annas a maund in order to prevent exhaustion of the stock in hand. The stock in hand was very low owing to an unfavourable season for manufacture in 1884-85. The raising of the price led to a reduction in the consumption of Sambhar Salt, its place being taken by Baragara Salt from Bombay. The increase under Central Provinces represents receipts on account of Baragara Salt Revenue paid into the Central Provinces instead of into Bombay Treasuries. This figure must be taken with the figure under Bombay in determining the effect of diverting the salt trade from Northern India to Bombay.

In Bengal the decrease has occurred through the cessation of manufacture in the 24-Pergunnahs owing to accumulation of stocks. The reduction in Madras is partly due to a wider extension of the credit system, which throws part of the revenue of one year into the next, and to the substitution, to a greater degree than was anticipated, of the excise for the monopoly system, by which both the Expenditure and Revenue sides of the Accounts are relieved, the one of the cost of manufacture and the other of the selling price.

Mint (*XV*); Increase £142,600, due to higher receipts from seignorage duty on coining silver, and from gain on copper coinage resulting from a greater amount of copper coin passing into circulation than was anticipated at the time the Budget was framed.

State Railways—Gross Traffic Receipts (*XXVI*); Increase £615,000. This is the net result of a series of figures of which the principal are, an increase of £150,000 in the East Indian Railway, of £175,000 in the Rajputana-Malwa State Railway, of £15,000 in the Northern Bengal State Railway, of £52,500 in the Bengal Central Railway, and of £402,500 in the North-Western Railway. As a set-off against these are decreases of £33,000 in the Burma State Railways, of £97,500 on the Eastern Bengal, £11,000 in the Tirhoot, and £25,000 in the Cawnpore-Achnera Railways, and of £11,200 in the Umeria Colliery. The increase in the East Indian and Northern Bengal Railways are due to the improvement of traffic since the Budget was prepared. The North-Western Railway was constituted, on the 1st January 1886, by the amalgamation of the two sections of the Punjab Northern State Railway, the Indus Valley State Railway, and the southern section of the Sind-Pishin Railway, with the Sind, Punjab, and Delhi Railway, which became the property of the State from that date; and the Accounts and Estimates, which were hitherto dealt with separately for each section, are now prepared for the entire Railway system. The Revised Estimate provides for the earnings of the old Sind, Punjab, and Delhi Railway for the last 3 months of the year, and for the earnings of the other lines for the whole year. The increase is due to the traffic arising from the Rawal Pindi Durbar, and extensive Military preparations, during the earlier months of the year; to the large quantities of material carried for the Frontier Railway; sand to an improvement in the wheat traffic. The Bengal Central Railway is brought under State Railways, for the first time, under a new arrangement entered into with the Company. No provision was made in the Budget Estimate for receipts from this Railway, because of its having been previously classified as a Subsidized Railway; the present increase, therefore, represents the estimated gross earnings of the line. The decrease in the Burma State Railways is the result of the generally unsettled state of the country, and also of the crops having suffered during the past season. In the Eastern Bengal Railway, the decrease is mainly due to the loss of traffic in consequence of breaches in the line in September 1885, and the reduction in rates forced by the competition of the Steamer Companies;—in the Tirhoot

State Railway to the failure of the crops in 1885, and to a portion of the Kosi extension not being opened for traffic, as anticipated;—in the Cawnpore and Achnera State Railway chiefly to loss of traffic, occasioned by breaks which occurred on the Railway;—in the Umeria Colliery to the difficulty of placing the coal in the market, owing to the absence of means of communication with the Railway systems.

Guaranteed Companies—Net traffic receipts (*XXVII*); Increase £284,000. This is the net outcome of the following figures:—

	Increase.	Decrease.
	£	£
Madras Railway	45,000	..
South Indian Railway	...	17,500
Bombay, Baroda, and Central India Railway	20,000	...
Great Indian Peninsula Railway	120,000	...
Oudh and Rohilkhund Railway	...	31,000
Sind, Punjab, and Delhi Railway	147,500	..

Expenditure. *Land Revenue* (*3*); Decrease £58,800. This is the result of increases and decreases in the various provinces. The chief increase occurs in the Punjab, followed by decreases in India General, in the Central Provinces, in the North-Western Provinces and Oudh, and in Madras. The increase in the Punjab is partly nominal, and is due to payments on account of Patwaris being shewn under this head, set off by corresponding credits under Provincial Rates, where the fees realised on account of Patwaris are credited. The decrease under India General is also partly nominal, being due to a transfer to General Administration of a portion of the Collectors' establishments on account of Local Funds. The decrease in the Central Provinces occurs in Survey aud Settlement charges, and that in the North-Western Provinces and Oudh chiefly in allowances to district and village officers. In Madras the decrease amounts to £55 400, and is principally due to the expected revision of the Revenue Establishments provided for in the original estimate not being carried out.

Opium (*4*); Increase £630,800. This occurs almost entirely in Bengal, and is due to the outturn of the season 1884-85 having proved larger than was anticipated when the Budget Estimate for 1885-86 was framed.

Provincial Rates (*8*); Decrease £66,400. This arises principally in the Punjab, and is nominal, being the result of the transfer of charges on account of Patwaris from Provincial Rates to Land Revenue and General Administration.

General Administration (*18*); Increase £98,000. Of this increase £50,300 arises in India, £26,900 in England, and £20,800 in Exchange. The principal increases in India occur in the Central Provinces, in the Punjab, and are nominal, being due to the adjustment against this head in the Revised Estimate of Patwari charges, for which provision was made in the Budget Estimate under 3, Land Revenue, in the case of the Central Provinces, and under 8, Provincial Rates, in the Punjab.

Law and Justice (*19*); Decrease £95,300. The decrease is general, and is due principally to a lower convict population and to restricted jail manufactures during the year.

Political (*25*); Increase £463,200. The increase occurs chiefly in India General, in the Punjab, and in Bombay. The largest increase is in India General, and amounts to £409,900. Of this £200,000 are due to extra subsidies sanctioned for the Amir of Afghanistan, £190,100 to the Afghan Delimitation Commission, and £14,900 to presents made to Native Chiefs. In the Punjab the increase amounts to £34,500, of which £28,900 are due to the Rawal Pindi Darbar, and £6,000 to the Gilgit and Kashgar Missions, followed by petty decreases under other heads. The increase in Bombay arises principally from

provision having been made under this head for expenditure against the revenue of Balhar Berbera credited under Miscellaneous.

State Railways—Working Expenses (*38*); Increase £210,700. The increase is the result of a series of figures of which the following are the principal items :—

	Decrease.	Increase.
East Indian Railway	36,500	...
Rajputana-Malwa Railway	...	42,500
Nagpur and Chattisgarh Railway	...	18,000
Eastern Bengal Railway	...	50,000
Bengal Central Railway	...	56,500
North-Western Railway	...	40,000

Buildings and Roads—Civil Works (*42*); Decrease £430,300. This is principally due to the restriction of expenditure on Public Works in consequence of the orders issued in Finance Department Resolution No. 552, dated 29th April 1885, regarding reduction of expenditure by Local Governments and Departments in view of the expenditure on military preparations.

Budget 1886-87 compared with the Revised 1885-86.

48. The items of difference in the year 1886-87 on the Revenue and Expenditure Account selected for explanation below are— *Explanation of Difference between Budget Estimate, 1886-87, and Revised Estimate of 1885-86.*

1886-87 (Revenue).	Increase. £	Decrease. £
Land Revenue	366,900	...
Opium	312,900	...
Salt	82,800	...
Forest	101,000	...
Mint	...	86,500
State Railways (Gross Earnings)	1,036,100	...
Guaranteed Companies (Net traffic receipts)	...	510,500
Buildings and Roads (Military Works)	147,200	

1886-87 (Expenditure).	Increase. £	Decrease. £
Land Revenue	203,200	...
Opium	...	459,700
Telegraph	...	111,300
Law and Justice	125,100	...
Police	174,600	...
Marine	131,500	...
Education	78,600	...
Construction of Railways (Revenue)	...	521,900
State Railways (Working Expenses)	829,000	...
Buildings and Roads (Military Works)	158,700	...
Buildings and Roads (Civil Works)	587,700	...

Land Revenue (*I*); Increase £366,900. An increase of £546,000 occurs under British Burma, of which sum £515,000 represents revenue expected from Upper Burma. The balance of the increase is due to the expected realization of the arrears of revenue in 1885-86, to improved receipts expected from rents of fisheries on resumption of trade with Upper Burma, and from the capitation tax owing to ordinary development of population. The chief decreases are £122,400 in Bombay, £54,200 in Bengal, and £24,300 in Madras, and are almost entirely ascribable to collections of arrears of previous years. The variations under the remaining provinces call for no special remark. **Revenue.**

Opium (*II*); Increase £312,900. The Budget provides for the sale of 55,500 chests of Bengal opium in 1886-87 against 50,994 chests, the quantity sold in 1885-86 and taken credit for in the Revised Estimate of that year. After allowing for the probable effect on the Malwa opium trade of increased sale of Bengal opium, and taking into account the credits under Opium expected in the Punjab owing to its supply of opium being in future obtained from the Benares Factory instead of from Malwa direct, it is expected that the revenue in 1886-87 will show an increase of £312,900 compared with the amount provided in the Revised Estimate.

Salt (III); Increase £82,800, being the net result of the following variations:—

	Increase.	Decrease.
	£	£
India General	364,700	
Central Provinces	5,900	
British Burma	15,900	
Bengal	2,000	
Bombay		305,700
TOTAL	388,500	305,700

The Budget Estimate for 1886-87 provides for a moderate increase over the Revised of 1885-86, which was below the original estimate by £90,300 The increase of £364,700 in Northern India is based on the expectation that the consumption of Sambhar Salt, which fell off considerably in 1885-86 owing to a restricted supply, will regain its normal dimensions. The expected return of the Northern India Salt trade to its old channel brings about the reduction of £305,700 under Bombay, as there will necessarily be a reduction in the consumption of Baragara Salt, which temporarily took the place of Sambhar Lake Salt. The increase of £15,900 in British Burma represents increased Revenue expected from Upper Burma.

Forest (IX); Increase £101,000. The principal increases are British Burma £72,200, Bengal £15,000, and Punjab £10,500. The increase in British Burma is due to the provision of £90,000 for Upper Burma, the Estimate for the Province proper being fixed at £17,800 below the Revised in consequence of the low range of prices prevailing for teak timber and reduced production in the Tenasserim Circle. In Bengal the increase is on account of expected larger sales. In the Punjab the provision of increased facilities of transport is leading to an expansion of revenue.

Mint (XV); Decrease £86,500. The year 1885-86 was one of very heavy imports of silver into India. It is not expected that the imports in 1886-87 will equal those of the preceding year, and a lower figure has consequently been adopted for seignorage duty for coining silver.

State Railways (Gross Earnings) (XXVI); Increase £1,036,100. The Budget Estimate of 1886-87 provides for an improvement of £1,036,100 compared with the Revised Estimate of 1885-86. This improvement is general, as every Railway, with the exception of the North-Western Railway, expected to earn more in 1886-87 than in the previous year. This Railway is expected to earn £367,500 less in 1886-87 than in 1885-86, as the heavy traffic in Government stores is not likely to continue. The apparent increase of £700,000 in the Budget Estimate, as compared with the Revised Estimate of the current year, is due to the Revenue of old Sind, Punjab and Delhi being shown under this head for the whole year instead of three months only. The main increases are—

	£
(1) East Indian Railway	50,000
(2) Umeria Colliery	22,500
(3) Burma State Railways	23,000
(4) Eastern Bengal Railway	97,500
(5) Tirhoot State Railway	12,500
(6) Naraingunge-Dacca-Mymensingh Railway	23,500
(7) North-Western Railway	700,000
(8) Bellary-Kistna Railway	11,500
(9) Southern Mahratta Railway	60,000

Guaranteed Railways (net traffic receipts XXVII); Decrease £510,500. This reduction is in large part nominal, as it is due to the inclusion under this head in the Revised Estimate of 1885-86 of £467,500 as net receipts of the Sind, Punjab, and Delhi Railway for the first nine months of the year. Excluding, therefore, the Sind, Punjab, and Delhi Railway, which became a State Railway from the 1st January 1886, the rest of the differences are given below—

	Increase.	Decrease.
	£	£
Madras Railway	...	45,000
South Indian Railway	3,500	...
Bombay, Baroda, and Central India Railway	5,000	...
Great Indian Peninsula Railway	...	50,000
Oudh and Rohilkhund Railway	43,500	...

Buildings and Roads.—Military Works (XXX)—The Budget Estimate of 1886-87 shews an increase of £147,200, the result of the following differences:—

	£
India General	+ 150,000
Bombay	− 2,800

The increase is due to an expected payment by His Highness the Maharaja Scindia in 1886-87 of R15,00,000 as compensation for the Cantonment buildings at Morar. The decrease is chiefly due to the exclusion from the Budget Estimate of 1886-87 of abnormal items brought to credit in 1885-86.

Land Revenue (3); Increase £203,200. The increase is general, and the principal items are British Burma £85,000, Bengal £46,300, Punjab £21,100, Central Provinces £19,100. The increase in British Burma is due to the provision made for extra establishment and collection and other charges necessitated by the annexation of Upper Burma. In Bengal the excess is chiefly under Revenue Surveys, and is owing to extra demarcation work to be undertaken in the Mozufferpore District. For the Punjab the Budget Estimate of 1885-86 is reproduced for all the heads of expenditure except allowances to village officers, against which extra provision is made to meet the cost of extending to new districts the system of paying patwaris' establishments from fees credited to Government. The increase on this account is therefore nominal, as it follows an increase of revenue to a corresponding extent. The increase in the Central Provinces is in consequence of the appointment of extra settlement establishments to undertake the revision of the settlement of the Province. **Expenditure.**

Opium (4); Decrease £459,700. In the Revised Estimate £63,000 has been provided for in excess of the Budget Estimate to meet the cost arising out of the abnormally large outturn of the past season. For 1886-87 the estimated expenditure has been fixed for a smaller outturn of opium.

Telegraph (16); Decrease £111,300. Compared with the Revised Estimate for 1885-86, the Budget Estimate for 1886-87 shews a decrease of £111,300, made up as follows:—

	Increase.	Decrease.
	£	£
India	49,900	...
England	...	124,600
Exchange	...	36,600
TOTAL	49,900	161,200
	111,300	

The increase may be further sub-divided as follows:—

	India.	England.	TOTAL.
	£	£	£
Indian Telegraph . .	+49,800	—46,000	+3,800
Indo-European Telegraph .	+100	—78,600	—78,500
Exchange	...	...	—36,600
Total .	+49,900	—124,600	—111,300

In the Indian Telegraph the increase in the number of combined offices has led to a larger provision for Capital expenditure in 1886-87, but on the other hand the extensions will be fewer, and the provision for English stores has been much reduced. The increase is also due to extra provision for establishment on account of progressive salaries, an increased number of signallers, and increased rates of pay to certain classes of officers; and for tools and plant to meet the requirements of new offices.

The decrease on the Indo-European Telegraph occurs chiefly in England, and is due to the expenditure during the current year being very large on account of the new Persian Gulf Cable between Jask and Bushire.

Law and Justice (*19*); Increase £125,100. The principal increase is £63,900 in British Burma, of which £58,000 is provided for Upper Burma as under—

	£
For Criminal Courts	38,000
,, Jails	20,000

The balance is partly on account of the appointment of an additional Recorder, and partly to meet extra expenditure expected in consequence of an increase to the convict population of the Province.

The chief reasons for the increases in the other Provinces are as follow:—

In the Punjab, owing to important changes in the scale of Judicial establishments; Madras, to the proposed entertainment of departmental jail guards in lieu of Police guards; and in the Central Provinces, to the reorganisation of the Judicial Department and the restoration to the Province of a Deputy Commissionership of the 1st grade withdrawn in 1878.

Police (*20*); Increase £174,600. This is composed chiefly of £139,900 in British Burma and £25,200 in Bombay. Of the increase in British Burma £130,000 is provided for Upper Burma and the balance to meet extra expenditure on establishments and equipments of the District Executive force. The increase in Bombay is due to the transfer of the cost of Excise Police to this head and to the entertainment in the ensuing year of additional police sanctioned.

Marine (*21*); Increase £131,500. This is divided as follows: India £39,700, England £66,900, Exchange £24,900. Of the increase in India £15,000 is provided for the cost of three steamers and six launches for Upper Burma and the balance for certain important works to be undertaken in the Kidderpore Dockyard for State Railways and the Forest Department and for new boilers for the *Irrawaddy*. The increase in England is intended to meet the cost of a new vessel and increased demands for stores for India.

Education (*22*); Increase £78,600. This is made up of increases in all the Provinces except Madras, and follows the special reductions made in the previous year by reason of financial pressure. The principal increase is £32,000 in Bombay, and is due to certain special grants-in-aid, and to increased expenditure on the Guzerat and Sindh Colleges. The variations in the other Provinces are unimportant.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance) (*36*); Decrease £521,900. The Revised Estimate for 1885-86 provides for outlay as follows:—

	£
Imperial	500,000
Provincial	131,100
	631,100

In the Budget Estimate for 1886-87 no provision has been made under Imperial, owing to the decision of Government that expenditure on Frontier Railways should cease to be a charge against Revenue, and should be met from borrowed capital. £109,230 are provided for outlay under Provincial, of which £102,900 are for expenditure on the Lucknow-Sitapore-Kheri Railway and the balance on other Provincial lines under construction.

State Railways (Working Expenses) (*37*); Increase £829,000. The principal increases are as follows:—

Rajputana-Malwa Railway, £30,000, due to a provision of £20,000 on account of Income Tax, and to an increase of £10,500 in the provision for payment to the Bombay, Baroda, and Central India Railway on account of surplus profits.

Umeria Colliery, £12,500, to cover the cost of the increased output expected in 1886-87. Owing to the Railway to the Colliery being opened in the year the demand for coal is expected to increase considerably.

Naraingunge-Dacca-Mymensing Railway, £14,500. To provide for working the entire length of the line which was opened for traffic on the 15th February 1886.

North-Western Railway, £525,000. The Revised Estimate for 1885-86 provides for the working expenses of the Sind, Punjab, and Delhi Railway for the last quarter of the year only. The Budget Estimate for 1886-87 includes the transactions of the whole year, and this fact accounts for the increase.

Southern Mahratta Railway, £42,500, due to provision being made for working an average open mileage of 505 miles, as compared with an average of 291 miles opened during 1885 86.

Buildings and Roads.—Military Works (*44*); Increase £158,700. This is chiefly due to a special provision of £150,000 for additional military accommodation rendered necessary by the increase to the Indian Army. £4,600 have also been provided for the new Pay and Pension Offices at Bombay.

Buildings and Roads.—Civil Works (*45*); Increase £587,700. The increase may be divided as follows:—

	£
Imperial	252,400
Provincial	243,600
Local	91,700
	587,700

The increase under Imperial is chiefly due to the following special grants sanctioned for 1886-87:—

	£
Frontier Roads	200,000
Civil Works in Upper Burma	100,000

The increase under Provincial arises from increased assignments having been sanctioned for outlay on Public Works in Bombay and Bengal and from provision having been made in Madras for the construction of a number of Civil buildings, principally Collectors' and Tehsildars' Offices and Court-houses, urgently required in the Presidency. Under Local the increase is generally ascribable to large assignments having been made available for expenditure in 1886-87.

Ways and Means.

Ways and Means.

49. In the Financial Statement for 1885-86, it was anticipated that the year 1885-86 would open with a balance in the Indian Treasuries of £11,920,026, that the Secretary of State would draw £13,773,700 (true sterling) during the year, and that the year 1885-86 would close on 31st March 1886 with a balance in the Indian Treasuries of £10,204,526.

The opening balance of 1885-86 proved to be £12,540,532. The heavy expenditure incurred in 1885-86 on account of war preparations and other causes of less importance made it necessary for the Secretary of State to reduce the total amount of his estimated drawings, and they will now probably amount, for the whole year 1885-86, to only £10,492,800 (true sterling); the year is expected to close with a balance of £12,401,932.

A loan for Public Works and for the discharge of the Indian Transfer Loan on 25th April 1886, as well as for paying off certain Eastern Bengal Railway debentures, will be required during the year, and will probably be raised in London; but the Government of India also intends to raise a loan of about 120 lakhs of rupees in India in order to meet the cost of construction of the Calcutta and Bombay Docks. The latter loan is raised under the orders of the Secretary of State for India. Although the intentions of Government in regard to borrowing are as now explained, it will of course be understood that, according to the usual custom, no pledge is, or can be, given regarding time, place, or amount of borrowing.

The Secretary of State is expected to draw during the course of 1886-87 £13,331,400 (true sterling), and the aggregate balance in the Indian Treasuries at the close of the year 1886-87 is expected to be £10,617,432, irrespective of any balance of the loans for the Calcutta and Bombay Docks which may not have been withdrawn from the public Treasury on 31st March 1887.

Summary.

50. The following is a summary of the chief points in the foregoing Statement:—

The Accounts have been recast with the object of distributing exchange among the different heads to which it appertains; exchange is calculated on the basis of the actual rate obtained by the Secretary of State for bills and transfers sold during the year, and the general account for India and England is now essentially a silver or rupee account.

The uncertainty in respect of exchange makes it impossible to assure, or to take effective measures for maintaining, equilibrium between Revenue and Expenditure.

The Accounts of 1884-85 shew a deficit of £386,446, according to the revised form of account. The deficit of £716,200 shewn in the Revised Estimates of 1884-85 according to the old system of account would now, according to that form, be reduced to £149,735.

The Revised Estimate of 1885-86 shews a deficit of £2,890,800. This deficit is wholly due to war preparations during that year, to increased political expenditure, and to the expedition to Burma.

The Estimates for 1886-87 give a surplus of £182,200. They include a contribution of £400,000 from the surplus of Provincial Revenues during the year. The expenditure connected with increase to the army, and with the construction of Military Railways and works, and the provision of corresponding resources, make the Budget for 1886-87 a new departure. There are good grounds for believing that the coming year has been sufficiently provided for; but greater experience must be acquired before the limits of the resources to be found in view of the increased expenditure are definitely fixed.

The Income Tax is estimated to yield a gross return of £1,458,100, and to effect a net improvement in our financial position of £765,100. The Railways shew considerably increased receipts, but the net loss on the whole Railway system is greater in 1886-87 than in previous years, owing to the activity which is being shewn in the construction of works by the State, or by Guaranteed Companies.

The prospects of the opium crop are very good. The reserve expected at the close of the year amounts to 29,200 chests. The price of Bengal opium during 1886-87 has been taken at R1,200 per chest. The net Opium Revenue of 1886-87 has been taken at £6,577,100. The new Opium Convention with China will probably take effect during the ensuing year. Due notice will be given of the amount of Bengal Opium to be sold in 1887.

The net Army expenditure for 1886-87 in India and in England is estimated at £17,424,300, being an increase of £1,613,500 over the Budget Estimates of 1885-86; the increase is partly due to the fall in the rate of exchange. The estimated additional Military expenditure to be incurred in subsequent years is £656,900.

Expenditure under the Famine Insurance grant of 1885-86 amounted to £1,500,000. In 1886-87 it is estimated at £1,361,300; £138,700 having been assigned to payment of interest during the ensuing year to the Indian Midland Company.

Salt shows a very marked falling off in 1885-86; the increase in consumption in that year over the preceding year being 64,000 maunds only, as against corresponding increases of 1,603,000, 973,000, and 693,000 maunds respectively, in 1882-83, 1883-84, and 1884-85.

There was a considerable falling off in the import of gold, and an increase in the import of silver in 1885-86.

District and Post Office Savings Banks will be amalgamated from April 1st 1886. The Post Office Insurance Scheme, introduced in February 1884, is giving good results.

The rate of exchange for 1886-87 has been taken at 1*s.* 6*d.*, and provision made for drawings by the Secretary of State to the amount of £13,3 1,400 (true sterling). The opening balance of 1886-87 in India is expected to be £12,401,932, and the closing balance to be £10,617,432, exclusive of any balance of the Dock loan undrawn at that date.

It is intended that the Public Works loan, as well as the money required for paying off certain existing debt, should be raised in England this year, and a loan of about 120 lakhs of rupees will probably be raised in India to provide funds for the construction of Docks at Bombay and Calcutta. The latter arrangement is made under the orders of the Secretary of State. No pledge as to time, place, or amount of borrowing can be given.

A. COLVIN.

March 24, 1886.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

Accounts	1884-85.
Revised Estimates . . .	1885-86.
Budget Estimates . . .	1886-87.

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General Statement of the Accounts and Estimates of the Revenue India, in India

[£1 is recorded for every 10 rupees, in respect of

	For details *vide* Statement.	RECEIPTS			
		ACCOUNTS, 1884-85.	BUDGET ESTIMATE, 1885-86.	REVISED ESTIMATE, 1885-86.	BUDGET ESTIMATE, 1886-87.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue	...	21,832,211	22,334,200	22,393,400	22,760,300
Opium	...	8,816,469	9,025,500	8,914,700	9,227,600
Salt	...	6,507,236	6,400,000	6,309,700	6,392,500
Stamps	...	3,606,622	3,633,400	3,655,600	3,694,400
Excise	...	4,011,867	4,070,000	4,119,600	4,134,800
Other Heads	A	6,306,017	6,581,000	6,595,500	7,715,500
TOTAL, PRINCIPAL HEADS	A	51,080,422	52,044,100	51,988,500	53,925,100
Interest	"	711,011	672,000	690,600	644,200
Post Office, Telegraph, and Mint	"	1,797,846	1,799,800	1,988,000	1,914,100
Receipts by Civil Departments	"	1,373,144	1,426,900	1,439,700	1,433,800
Miscellaneous	"	723,885	887,900	1,076,900	763,100
Railways	"	11,898,131	12,550,400	13,449,400	13,975,000
Irrigation	"	1,675,975	1,540,500	1,528,600	1,621,600
Buildings and Roads	"	615,097	542,200	544,500	680,100
Receipts by Military Departments	"	815,170	863,800	891,900	841,700
TOTAL REVENUE	...	70,690,681	72,327,600	73,598,100	75,798,700
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	1,193,924	2,205,000	4,013,300	9,415,400
Unfunded Debt (net Incurred)	"	958,409	648,400	623,100	478,200
Deposits and Advances (net)	"	1,451,478	523,700	2,761,900	2,348,200
Loans to Municipalities, Native States, &c. (net Recoveries)	"	24,051	308,100	100,500	...
Capital of Railway Companies (net Receipts)	"			3,848,600	...
Remittances (net)	"	...	170,300	1,228,100	...
Secretary of State's Bills drawn	"	13,758,909	13,773,700	10,492,800	13,331,400
TOTAL RECEIPTS	...	88,077,452	89,956,800	96,666,400	101,371,900
Balance on 1st April—India	.	13,199,926	11,920,026	12,540,532	12,401,932
England	...	4,113,221	2,213,121	2,249,378	4,777,978
GRAND TOTAL £	...	105,390,599	104,089,947	111,456,310	118,551,810

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 24th March 1886.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure and Receipts and Disbursements of the Government of and in England.

transactions *in India* including those of "Exchange."] ***Figures nearest to 100 in columns for Estimates.***

	For details *vide* Statement.	DISBURSEMENTS.			
		ACCOUNTS, 1884-85.	BUDGET ESTIMATE, 1885-86.	REVISED ESTIMATE, 1885-86.	BUDGET ESTIMATE, 1886-87.
Expenditure—		£	£	£	£
Direct Demands on the Revenues	B	9,559,055	9,325,700	9,862,500	9,675,200
Interest	"	4,619,443	4,211,400	4,318,300	4,250,300
Post Office, Telegraph, and Mint	"	2,145,249	2,313,700	2,317,100	2,227,500
Salaries and Expenses of Civil Departments	"	11,743,167	11,897,600	12,237,900	12,354,900
Miscellaneous Civil Charges	"	4,315,929	4,526,000	4,543,100	4,848,600
Famine Relief and Insurance	"	1,548,357	1,500,000	1,500,000	1,361,300
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	263,501	793,800	631,100	109,200
Railway Revenue Account	"	12,949,306	13,709,200	14,231,800	15,696,700
Irrigation	"	2,248,984	2,225,600	2,306,000	2,352,900
Buildings and Roads	"	5,009,277	5,227,600	4,702,900	5,449,300
Army Services	"	16,963,803	16,674,600	19,724,300	18,266,000
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	71,366,071	72,405,200	76,375,000	76,591,900
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	73,840	28,900	357,300	...
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—362,784	—753,100	—243,400	—975,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	71,077,127	71,681,000	76,488,900	75,616,500
Expenditure not charged to Revenue—					
Capital Expenditure on Public Works not charged against Revenue	End o B	5,860,831	4,831,500	6,965,200	11,886,000
Special Defence Works	"	...	...	...	441,700
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	...	...	...	...
Loans to Municipalities, Native States, &c. (net Payments)	"	...	...	...	897,600
Capital of Railway Companies (net Payments)	"	391,958	903,100	...	3,162,000
Remittances (net)	"	349,441	...	...	135,400
Secretary of State's Bills paid	"	12,921,332	13,773,700	10,822,300	13,331,400
TOTAL DISBURSEMENTS	...	90,600,689	91,189,300	94,276,400	105,470,60
Balance on 31st March—India	...	12,540,532	10,204,526	12,401,932	10,617,432
England	...	2,249,378	2,696,121	4,777,978	2,463,778
GRAND TOTAL	...	105,390,599	104,089,947	111,456,310	118,551,810

	£	£	£	£
Revenue	70,690,681	72,327,600	73,198,100	75,798,700
Expenditure chargeable thereon	71,077,127	71,681,000	76,488,900	75,616,500
Surplus (+) or Deficit (−)	—386,446	+646,600	—3,895,800	+182,200

E. GAY,
Offg. Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

A.—*Statement of the Revenue of*

[£1 is recorded for every 10 rupees, in respect of

HEADS OF REVENUE.	ACCOUNTS, 1884-85.					REVISED	
	INDIA.		England.	Exchange.*	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	£	£	£	£	£	£	£
Principal Heads of Revenue—							
I.—Land Revenue	13,131,739	8,700,472	...	...	21,832,211	13,372,700	9,020,700
II.—Opium	8,816,469	...	...	...	8,816,469	8,914,700	...
III.—Salt	6,476,127	31,109	...	...	6,507,236	6,274,500	35,200
IV.—Stamps	1,823,082	1,783,540	...	...	3,606,622	1,847,500	1,808,100
V.—Excise	2,031,538	1,980,329	...	...	4,011,867	2,086,200	2,033,400
VI.—Provincial Rates	860	2,790,601	...	...	2,791,461	2,400	2,880,300
VII.—Customs	897,348	132,595	...	...	1,029,943	983,700	163,900
VIII.—Assessed Taxes	255,927	255,901	...	...	511,828	257,500	257,500
IX.—Forest	440,782	544,004	1,768	430	986,984	470,800	580,300
X.—Registration	144,139	142,645	...	...	286,784	152,900	151,400
XI.—Tributes from Native States	699,017	...	...	...	699,017	693,600	...
TOTAL	34,717,028	16,361,156	1,768	430	51,080,422	35,056,500	16,930,800
XII.—Interest	635,675	31,941	34,912	8,483	711,011	646,300	32,300
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,043,177	3,953	...	...	1,047,130	1,098,900	4,400
XIV.—Telegraph	541,058	371	23,430	5,693	570,552	575,400	400
XV.—Mint	180,139	...	20	5	180,164	267,600	...
TOTAL	1,764,374	4,324	23,450	5,698	1,797,846	1,941,900	4,800
Receipts by Civil Departments—							
XVI.—Law and Justice	33,740	512,319	...	...	546,059	51,600	510,700
XVII.—Police	4,076	315,324	...	...	319,400	5,000	318,000
XVIII.—Marine	64,126	101,848	...	...	165,974	110,500	110,100
XIX.—Education	1,466	201,825	...	...	203,291	1,200	193,400
XX.—Medical	3	50,022	2,461	598	53,084	...	53,600
XXI.—Scientific and other Minor Departments	18,309	66,265	613	149	85,336	22,000	59,800
TOTAL	121,720	1,247,603	3,074	747	1,373,144	190,300	1,245,600
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	171,648	27,520	98,021	23,818	321,007	218,500	26,600
XXIII.—Stationery and Printing	7,759	39,782	...	...	47,541	6,200	44,500
XXIV.—Exchange	12,383	...	...	...	12,383	259,900	..
XXV.—Miscellaneous	66,992	264,695	9,064	2,203	342,954	67,800	278,800
TOTAL	258,782	331,997	107,085	26,021	723,885	552,400	349,900
Railways—							
XXVI.—State Railways (gross Earnings)	7,518,474	900,453	230	56	8,419,213	8,840,900	964,200
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,478,300	...	...	...	3,478,300	3,644,000	...
XXVIII.—Subsidized Companies (Repayment of Advances of interest)	...	...	497	121	618	...	...
TOTAL	10,996,774	900,453	727	177	11,898,131	12,484,900	964,200
Irrigation—							
XXIX.—Major Works: Direct Receipts	324,719	750,412	...	...	1,075,131	283,500	563,900
Portion of Land Revenue due to Irrigation	465,817	...	...	...	465,817	537,500	...
XXX.—Minor Works and Navigation	26,587	108,440	...	...	135,027	29,300	114,400
TOTAL	817,123	858,852	...	...	1,675,975	850,300	678,300
Buildings and Roads—							
XXXI.—Military Works	40,415	...	...	...	40,415	40,900	...
XXXII.—Civil Works	29,422	522,614	18,219	4,427	574,682	7,000	470,600
TOTAL	69,837	522,614	18,219	4,427	615,097	47,900	470,600
Receipts by Military Departments—							
XXXIII.—Army: Effective	687,670	...	64,436	15,657	767,763	768,100	...
Non-effective	43,326	...	3,283	798	47,407	44,900	...
TOTAL	730,996	...	67,719	16,455	815,170	813,000	...
TOTAL REVENUES	50,112,309	20,258,980	256,954	62,438	70,690,681	52,583,500	20,676,500

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England

INDIA, in India and in England.

transactions *in India*, including those of "Exchange."] ***Figures nearest to 100 in columns for Estimates.***

ESTIMATE, 1885-86.			Increase+ Decrease— of Revised, as compared with Budget Estimates, 1885-86.	BUDGET ESTIMATE, 1886-87.					Increase+ Decrease— of Budget, 1886-87, as compared with Revised Estimates, 1885-86.
				INDIA.					
England.	Exchange.*	TOTAL.		Imperial.	Provincial and Local.	England.	Exchange.	TOTAL.	
£	£	£	£	£	£	£	£	£	£
...	...	22,393,400	+59,200	14,254,800	8,505,500	...	...	22,760,300	+366,900
...	...	8,914,700	—110,800	9,227,600	...	...	...	9,227,600	+312,900
...	...	6,309,700	—90,300	6,354,600	37,900	...	...	6,392,500	+82,800
...	...	3,655,600	+22,200	1,873,100	1,821,300	...	...	3,694,400	+38,800
...	...	4,119,600	+49,600	2,101,600	2,033,200	...	...	4,134,800	+15,200
...	...	2,882,700	+25,900	2,100	2,907,000	...	...	2,909,100	+26,400
...	...	1,147,600	—27,400	1,006,300	166,900	...	...	1,173,200	+25,600
...	...	515,000	+100	1,200,600	257,500	...	...	1,458,100	+943,100
900	300	1,052,300	—8,900	562,700	590,600	...	...	1,153,300	+101,000
...	...	304,300	+22,500	155,300	154,500	...	...	309,800	+5,500
...	...	693,600	+2,300	712,000	...	...	...	712,000	+18,400
900	300	51,988,500	—55,600	37,450,700	16,474,400	...	...	53,925,100	+1,936,600
9,100	—2,900	690,600	+18,600	599,500	31,400	10,000	3,300	644,200	—46,400
...	...	1,103,300	+1,600	1,151,400	5,700	...	...	1,157,100	+53,800
31,400	9,900	617,100	+44,000	563,800	400	8,800	2,500	575,900	—41,200
...	...	267,600	+142,600	181,100	...	...	..	181,100	—86,500
31,400	9,900	1,988,000	+188,200	1,856,300	6,100	8,800	2,500	1,914,100	—73,900
...	...	562,300	—33,000	58,800	517,200	...	...	576,000	+13,700
...	...	323,000	+11,400	5,300	316,900	...	...	322,200	—800
...	...	220,600	+44,200	71,800	113,000	...	...	184,800	—35,800
...	...	194,600	—7,200	1,200	202,600	...	...	203,800	+9,200
2,400	700	56,700	+1,600	100	55,100	2,000	600	57,800	+1,100
500	200	82,500	—4,200	26,100	62,400	500	200	89,200	+6,700
2,900	900	1,439,700	+12,800	163,300	1,267,200	2,500	800	1,433,800	—5,900
125,300	39,500	409,900	+32,700	235,200	29,400	96,400	32,100	393,100	—16,800
...	...	50,700	—3,400	31,600	39,900	...	...	71,500	+20,800
...	...	259,900	+74,800	...	..	...	...	...	259,900
7,500	2,300	356,400	+74,900	50,900	243,600	3,000	1,000	298,500	—57,900
132,800	41,800	1,076,900	+189,000	317,700	312,900	99,400	33,100	763,100	—313,800
200	100	9,805,400	+615,000	9,798,500	1,042,700	200	100	10,841,500	+1,036,100
...	...	3,644,000	+284,000	3,133,500	...	...	...	3,133,500	—510,500
...	...	...	...	...	...	...	...	...	...
200	100	13,449,400	+899,000	12,932,000	1,042,700	200	100	13,975,000	+525,600
...	...	847,400	—27,300	339,800	581,500	...	...	921,300	+73,900
...	...	537,500	+7,100	555,700	...	...	...	555,700	+18,200
...	...	143,700	+8,300	29,000	115,600	...	...	144,600	+900
...	...	1,528,600	—11,900	924,500	697,100	...	...	1,621,600	+93,000
...	...	40,900	+100	188,100	...	...	...	188,100	+147,200
19,800	6,200	503,600	+2,200	7,900	455,400	21,500	7,200	492,000	—11,600
19,800	6,200	544,500	+2,300	156,000	455,400	21,500	7,200	680,100	+135,600
57,000	18,000	843,100	+27,500	744,900	...	33,000	11,000	788,900	—54,200
3,000	900	48,800	+600	48,100	...	3,500	1,200	52,800	+4,000
60,000	18,900	891,900	+28,100	793,000	...	36,500	12,200	841,700	—50,200
257,100	81,000	73,598,100	+1,270,500	55,273,000	20,287,200	178,900	59,600	75,798,700	+2,200,600

the Exchange thereon calculated in accordance with the average Rate obtained for Bills and Telegraphic Transfers sold during the year.

B.—*Statement of the Expenditure chargeable on th*

[£1 is recorded for every 10 rupees, in respect o

HEADS OF EXPENDITURE.	ACCOUNTS, 1884-85.					REVISED	
	INDIA.		England.	Exchange.†	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial an Local.
Direct Demands on the Revenues—	£	£	£	£	£	£	£
1.—Refunds and Drawbacks	126,098	74,738	...	...	200,836	146,100	85,600
2.—Assignments and Compensations	536,100	739,342	...	...	1,275,442	602,100	739,700
Charges in respect of Collection, *viz.*:—							
3.—Land Revenue	288,828	3,074,047	412	100	3,363,387	286,200	3,097,900
4.—Opium (including cost of Production)	2,962,532	...	3,305	803	2,966,640	3,104,000	...
5.—Salt (including cost of Production)	368,886	80,351	73	18	449,328	386,800	91,800
6.—Stamps	24,744	60,100	45,528	11,063	141,435	23,400	60,000
7.—Excise	51,884	51,733	42	10	103,669	43,900	44,000
8.—Provincial Rates	...	50,660	...	...	50,660	...	47,100
9.—Customs	...	136,860	...	...	136,860	...	131,400
10.—Assessed Taxes	6,468	6,468	...	...	12,936	6,200	6,500
11.—Forest	302,286	372,287	3,881	943	679,397	306,100	388,600
12.—Registration	89,544	88,921	...	...	178,465	93,100	92,400
TOTAL	4,757,370	4,735,507	53,241	12,937	9,559,055	4,997,900	4,785,000
Interest—							
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	893,245	...	2,609,687	634,133	4,137,065	664,700	...
14.—Interest on other Obligations	474,098	4,588	2,970	722	482,378	455,200	2,900
TOTAL	1,367,343	4,588	2,612,657	634,855	4,619,443	1,119,900	2,900
Office, Telegraph, and Mint—							
15.—Post Office	1,020,993	104,282	116,798	28,381	1,270,454	1,051,200	108,900
16.—Telegraph	563,241	800	180,527	43,867	788,435	536,900	800
17.—Mint	74,183	...	9,797	2,380	86,360	98,000	...
TOTAL	1,658,417	105,082	307,122	74,628	2,145,249	1,686,100	109,700
Salaries and Expenses of Civil Departments—							
18.—General Administration	591,085	783,824	234,930	57,086	1,666,925	604,300	781,700
19.—Law and Justice	167,482	3,137,149	1,084	263	3,305,978	168,100	3,175,400
20.—Police	76,189	2,756,536	...	...	2,832,725	87,400	2,755,900
21.—Marine (including River Navigation)	195,509	144,228	154,656	37,580	531,973	212,300	123,600
22.—Education	15,842	1,222,597	280	68	1,238,787	14,500	1,232,900
23.—Ecclesiastical	165,774	...	512	125	166,411	165,400	...
24.—Medical	14,982	718,945	7,880	1,915	743,722	15,700	725,700
25.—Political	758,694	573	31,988	7,773	799,028	1,086,800	600
26.—Scientific and other Minor Departments	249,997	187,961	15,817	3,843	457,618	270,000	197,300
TOTAL	2,235,554	8,951,813	447,147	108,653	11,743,167	2,624,500	8,993,100
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	635,459	...	28,874	7,016	671,349	627,700	...
28.—Civil Furlough and Absentee Allowances	14,852	...	198,275	48,179	261,306	6,200	...
29.—Superannuation Allowances and Pensions	227,755	554,767	1,418,741	344,743	2,546,006	214,800	572,100
30.—Stationery and Printing	3,797	380,027	129,608	31,494	544,926	28,900	384,600
31.—Exchange	...	...	...	...	..	...	...
32.—Miscellaneous	59,390	193,281	31,916	7,755	292,342	80,700	200,600
TOTAL	941,253	1,128,075	1,807,414	439,187	4,315,529	958,300	1,157,300
Famine Relief and Insurance—							
33.—Famine Relief	927	6,423	...	...	7,350	...	38,500
34.—Construction of Protective Railways	946,457	...	...	...	946,457	589,000	...
35.—Construction of Protective Irrigation Works	253,046	...	...	...	253,046	198,600	...
36.—Reduction of Debt	341,504	...	..	...	341,504	673,900	...
TOTAL	1,541,934	6,423	...	...	1,548,357	1,461,500	38,500
Carried over	12,501,871	14,931,488	5,227,581	1,270,260	33,931,200	12,848,200	15,086,500

The "Interest on Debt" is distributed as follows:—

	ACCOUNTS, 1884-85.			
	India.	England.	Exchange.	TOTAL.
	£	£	£	£
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	893,245	2,609,687	634,133	4,137,065
Under Railway Revenue Account	1,057,935	353,326	85,855	2,307,116
Under Irrigation	932,004	—	—	932,004
TOTAL £	3,783,184	2,963,013	719,988	7,466,185

† See foot-note to Statement No. 2, p. 484.

Revenues of India, in India and in England.

[transactions *in India*, including those of "Exchange."]

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1885-86.			Increase + Decrease — of Revised as compared with Budget Estimates, 1885-86.	BUDGET ESTIMATE, 1886-87.					Increase + Decrease — of Budget, 1886-87, as compared with Revised Estimates, 1885-86.
				INDIA.					
England.	Exchange.†	TOTAL.		Imperial.	Provincial and Local.	England.	Exchange.	TOTAL.	
£	£	£	£	£	£	£	£	£	£
...	...	231,700	+7,300	131,600	75,400	...	...	207,000	—24,700
...	...	1,341,800	+93,300	560,700	740,300	...	...	1,301,000	—40,800
1,100	400	3,385,600	—58,800	412,700	3,175,300	600	200	3,588,800	+203,200
4,700	1,500	3,110,200	+630,800	2,648,400	...	1,600	500	2,650,500	—459,700
1,700	500	480,800	—11,500	395,800	100,800	...	.	496,600	+15,800
48,500	15,300	147,200	+5,900	23,300	60,800	51,900	17,300	153,300	+6,100
900	300	89,100	—34,400	52,900	52,[illegible]00	...	...	105,800	+16,700
...	...	47,100	—66,400	...	46,600	...	...	46,600	—500
...	...	131,400	—1,800	...	133,400	...	...	133,400	+2,000
...	...	12,700	—700	52,200	6,500	...	...	58,700	+46,000
3,600	1,100	699,400	—31,300	325,200	413,900	2,400	800	742,300	+42,900
...	...	185,500	+4,400	96,000	95,200	...	...	191,200	+5,700
60,500	**19,100**	**9,862,500**	**+536,800**	**4,698,800**	**4,901,100**	**56,500**	**18,800**	**9,675,200**	**—187,300**
2,429,100	765,300	3,859,100	+61,600	415,400	...	2,603,000	867,700	3,886,100	+27,000
800	300	459,200	+45,300	360,000	2,900	1,000	300	364,200	—95,000
2,429,900	**765,600**	**4,318,300**	**+106,900**	**775,400**	**2,900**	**2,604,000**	**868,000**	**4,250,300**	**—68,000**
105,000	33,100	1,298,200	—23,900	1,090,300	111,600	114,100	38,000	1,354,000	+55,800
268,800	84,700	891,200	—9,900	586,800	800	144,200	48,100	779,900	—111,300
22,600	7,100	127,700	+37,200	84,500	...	6,800	2,300	93,600	—34,100
356,400	**124,900**	**2,317,100**	**+3,400**	**1,761,600**	**112,400**	**265,100**	**88,400**	**2,227,5 0**	**—89,600**
264,000	83,200	1,733,200	+98,000	612,400	789,600	256,600	85,500	1,744,100	+10,900
1,200	400	3,345,100	—95,300	223,200	3,244,300	2,000	700	3,470,200	+125,100
...	...	2,843,300	—12,400	224,000	2,793,900	...	...	3,017,900	+174,600
145,600	45,900	527,400	—37,200	250,500	125,100	212,500	70,800	658,900	+131,500
400	100	1,247,900	—44,200	15,500	1,310,700	200	100	1,326,500	+78,600
700	200	166,300	—3,800	172,400	...	300	100	172,800	+6,500
9,000	2,800	753,200	—16,800	23,400	755,100	7,600	2,500	788,600	+35,400
32,400	10,200	1,130,000	+463,200	644,900	600	27,300	9,100	681,900	—448,100
18,400	5,800	491,500	—11,200	271,500	195,500	20,200	6,800	494,000	+2,500
471,700	**148,600**	**12,237,900**	**+340,300**	**2,437,800**	**9,214,800**	**526,700**	**175,600**	**12,354,900**	**+117,000**
22,400	7,100	657,200	—24,600	644,800	...	22,100	7,400	674,300	+17,100
198,000	62,400	266,600	—16,500	6,300	...	220,000	73,300	299,600	+33,000
1,516,000	477,600	2,780,500	+60,500	95,500	599,300	1,608,000	536,000	2,838,800	+58,300
78,000	24,600	516,100	—28,400	36,200	391,600	96,300	32,100	556,200	+40,100
...	...	...	...	137,700	...	...	...	137,700	+137,700
31,500	9,900	322,700	+26,100	96,900	207,100	28,500	9,500	342,000	+20,300
1,845,900	**581,600**	**4,543,100**	**+17,100**	**1,017,400**	**1,198,000**	**1,974,900**	**658,300**	**4,848,600**	**+305,500**
...	...	38,500	+5,500	...	1,000	...	...	1,000	—37,500
...	...	589,000	+89,000	500,000	...	...	...	500,000	—89,000
...	...	198,600	—88,700	111,300	...	...	...	111,300	—87,300
...	...	673,900	—5,800	749,000	...	...	...	749,000	+75,100
...	...	**1,500,000**	...	**1,360,300**	**1,000**	...	...	**1,361,300**	**—138,700**
5,204,400	1,639,800	34,778,900	+1,004,500	12,051,300	15,430,200	5,427,200	1,809,100	34,717,800	—61,100

REVISED ESTIMATE, 1885-86.				BUDGET ESTIMMATE, 1886-87.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
£	£	£	£	£	£	£	£
664,700	2,429,100	765,300	3,859,100	415,400	2,603,000	867,700	3,886,100
2,174,300	366,200	115,400	2,655,900	2,409,100	517,900	172,600	3,099,600
966,000	...	...	966,000	997,800	...	...	997,800
3,805,000	**2,795,300**	**880,700**	**7,481,000**	**3,822,300**	**3,120,900**	**1,040,300**	**7,983,500**

B.—*Statement of the Expenditure chargeable on th*

[£1 is recorded for every 10 rupees, in respect o

Heads of Expenditure.	Accounts, 1884-85. India. Imperial.	Accounts, 1884-85. India. Provincial and Local.	Accounts, 1884-85. England.	Accounts, 1884-85. Exchange.*	Accounts, 1884-85. Total.	Revised. India. Imperial.	Revised. India. Provincial and Local.
	£	£	£	£	£	£	£
Brought forward	12,501,871	14,931,488	5,227,581	1,270,260	33,931,200	12,848,200	15,086,500
37.—**Construction of Railways** (Charged against Revenue in addition to that under Famine Insurance)	172,825	90,676	...	...	263,501	500,000	131,10
Railway Revenue Account—							
38.—State Railways: Working Expenses	3,599,880	613,016	...	...	4,212,896	4,062,300	677,80
Interest on Debt	1,616,959	340,976	353,326	85,855	2,397,116	1,804,100	370,20
Annuities in purchase of Railways	...	...	1,220,582	296,592	1,517,174	...	...
Interest on Capital deposited by Companies	118,170	...	...	...	118,170	300	...
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	492,952	...	...	...	492,952	493,500	...
Interest	29,651	...	3,217,240	781,763	4,028,654	4,100	...
40.—Subsidized Companies: Land, &c.	27,729	11,822	...	...	39,551	31,000	16,800
Advances of Interest	...	...	36,395	8,844	45,239	...	...
41.—Miscellaneous Railway Expenditure	80,797	16,757	...	...	97,554	91,500	11,400
Total	5,566,138	982,571	4,827,543	1,173,054	12,949,306	6,486,800	1,076,200
Irrigation—							
42.—Major Works: Working Expenses	233,313	338,467	...	...	571,780	260,000	333,300
Interest on Debt	461,452	470,552	...	...	932,004	486,900	479,100
43.—Minor Works and Navigation	522,983	222,136	65	16	745,200	524,100	221,800
Total	1,217,748	1,031,155	65	16	2,248,984	1,271,000	1,034,200
Buildings and Roads—							
44.—Military Works	943,344	...	5,071	1,232	949,647	985,400	...
45.—Civil Works	465,186	3,512,034	66,300	16,110	4,059,630	378,100	3,234,600
Total	1,408,530	3,512,034	71,371	17,342	5,009,277	1,363,500	3,234,600
Army Services—							
46.—Army: Effective	11,201,832	...	1,614,138	392,222	13,208,192	14,043,300	...
Non-Effective	821,797	...	2,360,284	573,530	3,755,611	830,100	...
Total	12,023,629	...	3,974,422	965,752	16,963,803	14,873,400	...
Total Expenditure, Imperial and Provincial	33,290,741	20,547,924	14,100,982	3,426,424	71,366,071	37,342,900	20,562,600
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	73,840	...	...	73,840	...	357,300
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	—362,784	...	...	—362,784	...	—243,400
Total Expenditure charged against Revenue	33,290,741	20,258,980	14,100,982	3,426,424	71,077,127	37,342,900	20,676,500

	Accounts, 1884-85. India.	Accounts, 1884-85. England.	Accounts, 1884-85. Exchange.	Accounts, 1884-85. Total.
	£	£	£	£
Expenditure not Charged to Revenue—				
Capital Expenditure on Public Works not charged against Revenue—				
47.—State Railways: Construction	2,186,573	1,077,705	261,874	3,526,152
Redemption of Liabilities	...	1,314,746	319,472	1,634,218
48.—Irrigation Works	694,920	4,458	1,083	700,461
Total	2,881,493	2,396,909	5,482,429	5,860,831
49.—Special Defence Works	...	...	...	...

* See foot-note to Statement No. 2, p. 484.

Revenues of India, in India and in England—continued.

[Transactions *in India*, including those of "Exchange."] ***Figures nearest to 100 in columns for Estimates.***

ESTIMATE, 1885-86.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1885-86.	BUDGET ESTIMATE, 1886-87.					Increase + Decrease— of Budget, 1886-87, as compared with Revised Estimates, 1885-86.
				India.					
England.	Exchange.*	Total.		Imperial.	Provincial and Local.	England.	Exchange.	Total.	
£	£	£	£	£	£	£	£	£	£
5,204,400	1,639,800	34,778,900	+1,004,500	12,051,300	15,430,200	5,427,200	1,809,100	34,717,800	—61,100
...	...	631,100	—162,700	...	109,200	...	...	109,200	—521,900
...	...	4,740,100	+210,700	4,868,500	700,600	..	...	5,569,100	+829,000
366,200	115,400	2,655,900	+31,300	2,019,400	389,700	517,900	172,600	3,099,600	+443,700
1,324,400	417,300	1,741,700	+77,700	...	...	1,725,800	575,300	2,301,100	+559,400
171,000	53,900	225,200	+46,800	400	...	309,000	103,000	412,400	+187,200
...	...	493,500	—22,500	497,500	...	..	...	497,500	+4,000
3,180,700	1,002,100	4,186,900	+134,100	3,400	...	2,690,600	896,900	3,590,900	—596,000
...	...	47,800	+8,000	50,000	19,500	...	...	69,500	+21,700
28,800	9,000	37,800	+37,800	...	...	27,500	9,100	36,600	—1,200
...	...	102,900	—1,300	105,000	15,000	...	...	120,000	+17,100
5,071,100	1,597,700	14,231,800	+522,600	7,544,200	1,124,800	5,270,800	1,756,900	15,656,700	+1,464,900
...	...	593,300	+200	272,300	339,400	...	...	611,700	+18,400
...	...	966,000	+41,100	509,700	488,100	...	...	997,800	+31,800
600	200	746,700	+39,100	539,600	201,000	2,100	700	743,400	—3,300
600	200	2,306,000	+80,400	1,321,600	1,028,500	2,100	700	2,352,900	+46,900
8,600	2,700	996,700	—94,400	1,152,300	...	2,300	800	1,155,400	+158,700
71,100	22,400	3,706,200	—430,300	621,000	3,569,900	77,300	25,700	4,293,900	+587,700
79,700	25,100	4,702,900	—524,700	1,773,300	3,569,900	79,600	26,500	5,449,300	+746,400
2,017,300	635,500	16,696,100	+3,423,800	12,449,000	...	1,969,200	656,400	15,074,600	—1,621,500
1,671,500	526,600	3,028,200	—374,100	839,400	...	1,764,000	588,000	3,191,400	+163,200
3,688,800	1,162,100	19,724,300	+3,049,700	13,288,400	...	3,733,200	1,244,400	18,266,000	—1,458,300
4,044,600	4,424,900	76,375,000	+3,969,800	35,978,800	21,262,600	14,512,900	4,837,600	76,591,900	+216,900
...	...	357,300	+328,400	...	...	...	...	...	—357,300
...	...	—243,400	+509,700	...	—975,400	...	...	—975,400	—732,000
4,044,600	4,424,900	76,488,900	+4,807,900	35,978,800	20,287,200	14,512,900	4,837,600	75,616,500	—872,400

REVISED ESTIMATE, 1885-86.				BUDGET ESTIMATE, 1886-87.			
India.	England.	Exchange.	Total.	India.	England.	Exchange	Total.
£	£	£	£	£	£	£	£
2,546,900	1,800,000	567,100	4,914,000	2,327,100	1,800,000	600,000	4,727,100
...	1,089,000	343,100	1,432,100	...	4,844,200	1,614,700	6,458,900
610,700	6,400	2,000	619,100	700,000	...	...	700,000
3,157,600	2,895,400	912,200	6,965,200	3,027,100	6,644,200	2,214,700	11,886,000
...	...	...	...	235,000	155,000	51,700	441,700

* See foot-note to Statement No. 2, page 484.

C.—*Statement of Receipts and Disbursements other than Revenu*

[£ 1 is recorded for every 10 rupees, in respect

	Accounts, 1884-85.			Revised Estimate, 1885-86.			Budget Estimate, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement No. 2)	70,371,289	256,954	70,628,243	73,260,000	257,100	73,517,100	75,560,200	178,900	75,739,1
Exchange added to Revenue	62,438	...	62,438	81,000	...	81,000	59,600	...	59,6
Total	70,433,727	256,954	70,690,681	73,341,000	257,100	73,598,100	75,619,800	178,900	75,798,7
Permanent Debt incurred—									
Sterling Debt—									
3½ p. c. India Stock	...	239,792		...	1,089,000		...	...	
3 p. c. Stock	...	3,248,548		...	2,985,000		...	...	
Debenture and Debenture Stock	...	811,616		...	...		...	4,844,200	
Proposed Loan	...	...		...	...		...	5,000,000	
Rupee Debt—									
4 p. c. Rupee Loan	20	...		...	...		...	...	
Stock Notes	5,352	...		1,100	...		1,000	...	
Miscellaneous	8,500	...		...	...		...	...	
Proposed Loan	...	...		...	...		1,200,000	...	
Total	13,872	4,299,956	4,313,828	1,100	4,074,000	4,075,100	1,201,000	9,844,200	11,045,2
Net	...	...	1,193,524	...	...	4,013,300	...	...	9,415,4
Unfunded Debt—									
Temporary Loans	...	750,000		...	1,000,000		...	...	
Special Loans	4,000	...		...	...		...	...	
Treasury Notes	344,592	...		6,200	...		...	...	
Deposits of Service Funds	715,705	4,547		467,200	...		121,800	...	
Savings Bank Deposits	3,141,683	...		3,259,900	...		3,643,900	...	
Total	4,205,980	754,547	4,960,527	3,733,300	1,000,000	4,733,300	3,765,700	...	3,765,7
Net	...	...	958,409	...	...	623,100	...	...	478,2
Deposits and Advances—									
Balances of Provincial Allotments	73,840	...		357,300	...		...	...	
Commission for the Reduction of Debt	341,504	...		673,900	...		749,000	...	
Excluded Local Funds	632,150	...		635,200	...		596,400	...	
Political, Railway, and Military Prize Funds	44,823	...		60,900	...		54,900	...	
Departmental and Judicial Deposits	16,634,382	...		16,300,000	...		15,043,900	...	
Advances	7,480,577	2,035		11,499,400	3,600		7,699,200	3,000	
Suspense Accounts	39,097	...		65,700	...		11,500	...	
Exchange Adjusting Account	3,934,032	...		4,996,200	...		7,182,100	...	
Miscellaneous	724,621	250,000		38,000	250,300		35,500	...	
Total	29,905,026	252,035	30,157,061	34,626,600	253,900	34,880,500	31,372,500	3,000	31,375,5
Net	...	...	1,451,478	...	...	2,761,900	...	...	2,348,2
Carried over	104,558,605	5,563,492		111,702,000	5,585,000		111,959,000	10,026,100	

nd Expenditure of the Government of India, in India and in England.

ransactions *in India*, including those of "Exchange."] *Figures nearest to 100 in columns for Estimates*

	Accounts, 1884-85.			Revised Estimate, 1885-86.			Budget Estimate, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement No. 3)	53,838,665	14,100,982	67,939,647	57,905,500	14,044,600	71,950,100	57,241,400	14,512,900	71,754,300
Exchange, charged as Expenditure	3,426,424	...	3,426,424	4,424,900	...	4,424,900	4,837,600	...	4,837,600
Add—Provincial Surpluses, transferred to "Deposits"	73,840	...	73,840	357,300	...	357,300	...	...	...
Deduct—Provincial Deficits, charged against "Deposits"	—362,784	...	—362,784	—243,400	...	—243,400	—975,400	...	—975,400
Total	56,976,145	14,100,982	71,077,127	62,444,300	14,044,600	76,488,900	61,103,600	14,512,900	75,616,500
Expenditure not charged to Revenue—									
Capital Expenditure on Public Works not charged against Revenue	2,881,493	2,396,909		3,157,600	2,895,400		3,027,100	6,644,200	
Special Defence Works	...	...		...	...		235,000	155,000	
Add Exchange on Expenditure not charged to Revenue	582,429	...		912,200	...		2,266,400	...	
	3,463,922	2,396,909	5,860,831	4,069,800	2,895,400	6,965,200	5,528,500	6,799,200	12,327,700
Permanent Debt discharged—									
Sterling Debt—									
East India Bonds	...	1,200		...	...		...	...	
India 5 p. c. Stock	...	363		...	...		...	...	
India 4 p. c. Debentures	...	3,005,500		...	1,000		...	...	
India 4 p. c. Stock	...	...		...	...		...	...	
East Indian Railway Debentures	...	...		...	...		...	...	
East Indian Railway Debenture Stock	...	39,610		...	...		...	...	
Eastern Bengal Railway Debentures	...	52,450		...	200		...	409,700	
Do. Debenture Stock	...	600		...	...		...	...	
Rupee Debt—									
4 p. c. Loans	7,797	...		...	...		...	...	
Loans under discharge	12,230	...		13,500	...		1,219,100	...	
Stock Notes	...	...		47,100	...		1,000	...	
Miscellaneous	154	...		...	...		...	...	
Total	20,181	3,099,723	3,119,904	60,600	1,200	61,800	1,220,100	409,700	1,629,800
Net	...	...	0	...	...	0	...	...	0
Uufunded Debt—									
Temporary Loans	...	750,000		...	1,000,000		...	...	
Special Loans	14,043	...		14,200	...		...	...	
Treasury Notes	168,135	...		21,300	...		...	...	
Deposits of Service Funds	631,750	809		212,000	30,700		63,400	...	
Savings Bank Deposits	2,437,381	...		2,832,000	...		3,224,100	...	
Total	3,251,309	750,809	4,002,118	3,079,500	1,030,700	4,110,200	3,287,500	...	3,287,500
Net	...	...	0	...	...	0	...	...	0
Deposits and Advances—									
Balances of Provincial Allotments	362,784	...		243,400	...		975,400	...	
Commission for the Reduction of Debt	2,620	...		500	...		500	...	
Excluded Local Funds	625,971	...		595,800	...		594,200	...	
Political, Railway, and Military Prize Funds	99,144	...		138,000	...		50,000	...	
Departmental and Judicial Deposits	16,754,852	...		16,409,200	...		15,210,800	...	
Advances	7,313,353	2,666		11,332,100	3,600		7,818,600	3,000	
Suspense Accounts	187,256	...		36,500	...		20,100	...	
Exchange Adjusting Account	3,229,388	...		3,233,900	...		4,319,900	...	
Miscellaneous	127,549	...		122,500	3,100		34,800	...	
Total	28,702,917	2,666	28,705,583	32,111,900	6,700	32,118,600	29,024,300	3,000	29,027,300
Net	...	...	0	...	...	0	...	...	0
Carried over	92,414,474	20,351,089		101,766,100	17,978,600		100,164,000	21,724,800	

C.—*Statement of Receipts and Disbursements other than Revenue an*

[£1 is recorded for every 10 rupees, in respect

	Accounts, 1884-85.			Revised Estimate, 1885-86.			Budget Estimate, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	104,558,605	5,563,492		111,702,000	5,585,000		111,959,000	10,026,100	
Loans to Municipalities, Native States, &c.—	294,339	...	294,339	323,800	...	323,800	484,400	...	484,40
Net	...	...	24,051	...	...	100,500	...	...	0
Capital Receipts from Railway Companies									
On Account of Subscribed Capital	3,280	2,836,111		100	7,300,000		2,300	2,058,200	
Repayments	1,986,383	20,060		1,644,100	19,400		1,684,700	...	
Total	1,989,663	2,856,171	4,845,834	1,644,200	7,319,400	8,963,600	1,687,000	2,058,200	3,745,200
Net	...	...	0	...	...	3,848,600	...	...	0
Remittances—									
Inland Money Orders	8,192,822	...		8,220,000	...		8,250,000	...	
Other Departmental Accounts	937,591	...		1,064,000	...		485,300	...	
Net Receipts by Civil Treasuries from—									
Post Office	618,484	...		577,000	...		489,900	...	
Guaranteed Railways	4,370,709	...		4,500,200	...		3,649,200	...	
Net Receipts from Civil Treasuries by—									
Telegraph	92,856	...		55,300	...		103,400	...	
Marine	305,442	...		422,400	...		207,100	...	
Military	11,403,530	...		13,280,700	...		12,156,000	...	
Public Works	5,346,649	...		5,659,000	...		4,989,000	...	
Remittance Account between England and India	1,320,897	408,738		1,795,900	1,050,600		2,731,300	192,500	
Total	32,588,980	408,738	32,997,718	35,574,500	1,050,600	36,625,100	33,061,200	192,500	33,253,700
Net	...	...	0	...	...	1,228,100	...	...	0
Secretary of State's Bills drawn	...	13,758,909	13,758,909	...	10,492,800	10,492,800	...	13,331,400	13,331,400
Total Receipts	139,431,587	22,587,310		149,244,500	24,447,800		147,191,600	25,608,200	
Opening Balance	13,199,926	4,113,221		12,540,532	2,249,378		12,401,932	4,777,978	
GRAND TOTAL £	152,631,513	26,700,531		161,785,032	26,697,178		159,593,532	30,386,178	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE,
The 24th March 1886.

E. W. KELLNER,
Deputy Comptroller General.

Expenditure of the Govt. of India, in India and in England—continued.

transactions *in India*, including those of "Exchange."] ***Figures nearest to 100 in columns for Estimates.***

	Accounts, 1884-85.			Revised Estimate, 1885-86.			Budget Estimate, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	92,414,474	20,351,089		101,766,100	17,978,600		100,164,000	21,724,800	
Loans to Municipalities, Native States, &c.	270,288	...	270,288	223,300	...	223,300	1,382,000	...	1,382,000
Net	...	...	0	...	...	0	...	...	897,600
Payments to Railway Companies on Capital Account—									
For discharge of Debenture	...	1,032,700		...	285,500		...	1,458,200	
For Expenditure	2,431,909	1,773,183		2,873,400	1,956,100		3,420,900	2,028,100	
Total	2,431,909	2,805,883	5,237,792	2,873,400	2,241,600	5,115,000	3,420,900	3,486,300	6,907,200
Net	...	...	391,958	...	...	0	...	...	3,162,000
Remittances—									
Inland Money Orders	8,197,001	...		8,220,000	...		8,250,000	...	
Other Local Remittances (net)	9,195	...		...	...		...	...	
Other Departmental Accounts	930,468	...		1,071,600	...		494,400	...	
Net Payments into Civil Treasuries by—									
Post Office	609,189	...		487,000	...		489,900	...	
Guaranteed Railways	4,370,709	...		4,500,200	...		3,649,200	...	
Net issues from Civil Treasuries to—									
Telegraph	91,206	...		55,300	...		103,400	...	
Marine	304,849	...		422,400	...		207,100	...	
Military	11,402,158	...		13,280,700	...		12,150,000	...	
Public Works	5,323,104	...		4,759,000	...		4,989,000	...	
Remittance Account between England and India	815,099	1,294,181		901,800	1,699,000		338,800	2,711,300	
Total	32,052,978	1,294,181	33,347,159	33,698,000	1,699,000	35,397,000	30,677,800	2,711,300	33,389,100
Net	...	...	349,441	...	...	0	...	...	135,400
Secretary of State's Bills paid	12,921,332	...	12,921,332	10,822,300	...	10,822,300	13,331,400	...	13,331,400
Total Disbursements	140,090,981	24,451,153		149,383,100	21,919,200		148,976,100	27,922,400	
Closing Balance	12,540,532	2,249,378		12,401,932	4,777,978		10,617,432	2,463,778	
GRAND TOTAL £	152,631,513	26,700,531		161,785,032	26,697,178		159,593,532	30,386,178	

E. GAY,
Offg. Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Accounts, 1884-85.										
Balance at end of 1883-84(*a*)	8,787	313,926	128,169	112,270	262,693	721,014	322,059	735,625	543,565	3,148,108
Added in 1884-85	...	34,201	...	...	39,639	...	...	...	...	73,840
Spent in 1884-85	451	...	97,369	35,259	...	65,481	24,464	123,531	16,229	362,784
Balance at end of 1884-85	8,336	348,127	30,800	77,011	302,332	655,533	297,595	612,094	527,336	2,859,164
Revised Estimate, 1885-86.										
Balance at end of 1884-85 (by Accounts).	8,336	348,127	30,800	77,011	302,332	655,533	297,595	612,094	527,336	2,859,164
Added in 1885-86	1,300	14,400	...	13,700	44,500	...	20,700	35,400	227,300	357,300
Spent in 1885-86	...	...	10,000	...	...	233,400	...	...	...	243,400
Balance at end of 1885-86	9,636	362,527	20,800	90,711	346,832	422,133	318,295	647,494	754,636	2,973,064
Budget Estimate, 1886-87.										
Balance at end of 1885-86 (by Revised Estimate).	9,636	362,527	20,800	90,711	346,832	422,133	318,295	647,494	754,636	2,973,064
Added in 1886-87	...	...	...	...	...	...	...	...	...	...
Spent in 1886-87	1,700	185,300	20,600	50,000	73,700	200,300	70,000	70,400	303,400	975,400
Balance at end of 1886-87	7,936	177,227	200	40,711	273,132	221,833	248,295	577,094	451,236	1,997,664

(*a*) See Appropriation Report, Abstract D.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Offg. Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 24th March 1886.

E.—*Statement of Net Revenue and Expenditure—England and India.*

Net Revenue.

₹10=£1. Figures to nearest 100.

	Accounts, 1884-85.					Revised Estimate, 1885-86.					Budget Estimate, 1886-87.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Land Revenue	21,832,211	48,541	21,783,670	3,363,387	18,420,283	22,393,400	61,500	22,331,900	3,385,600	18,946,300	22,760,300	51,800	22,708,500	3,588,800	19,119,700
Opium	8,816,469	389	8,816,080	2,966,640	5,849,440	8,914,700	600	8,914,100	3,110,200	5,803,900	9,227,600	600	9,227,000	2,650,500	6,576,500
Salt	6,507,236	30,980	6,476,256	449,328	6,026,928	6,309,700	38,100	6,271,600	480,800	5,790,800	6,392,500	33,100	6,359,400	496,600	5,862,800
Stamps	3,606,622	45,105	3,561,517	141,435	3,420,082	3,655,600	47,100	3,608,500	147,200	3,461,300	3,694,400	44,700	3,649,700	153,300	3,496,400
Excise	4,011,867	26,421	3,985,446	103,669	3,881,777	4,119,600	25,800	4,093,800	89,100	4,004,700	4,134,800	23,100	4,111,700	105,800	4,005,900
Provincial Rates	2,791,461	6,197	2,785,264	50,660	2,734,604	2,882,700	6,000	2,876,700	47,100	2,829,600	2,909,100	5,800	2,903,300	46,600	2,856,700
Customs	1,029,043	24,945	1,004,998	136,860	868,138	1,147,600	33,500	1,114,100	131,400	982,700	1,173,200	31,400	1,141,800	133,400	1,008,400
Assessed Taxes	511,828	14,955	496,873	12,936	483,937	515,000	15,600	499,400	12,700	486,700	1,458,100	13,100	1,445,000	58,700	1,386,300
Forest	986,984	2,232	984,752	679,397	305,355	1,052,300	2,400	1,049,900	699,400	350,500	1,153,300	2,300	1,151,000	742,300	408,700
Registration	286,784	1,071	285,713	178,465	107,248	304,300	1,100	303,200	185,500	117,700	309,800	1,100	308,700	191,200	117,500
Tributes from Native States	6,9,017	...	699,017	...	699,017	693,600	...	693,600	...	693,600	712,000	...	712,000	...	712,000
	51,080,422	200,836	50,879,586	8,082,777	42,796,809	51,988,500	231,700	51,756,800	8,289,000	43,467,800	53,925,100	207,000	53,718,100	8,167,200	45,550,900
Deduct—Assignments and Compensations					1,275,442					1,341,800					1,301,000
Total Net Revenue					41,521,367					42,126,000					44,249,900

Net Expenditure.

	Accounts, 1884-85.			Revised Estimate, 1885-86.			Budget Estimate, 1886-87.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	£	£	£	£	£	£	£	£	£
Interest	4,619,443	711,011	3,908,432	4,318,300	690,600	3,627,700	4,250,300	644,200	3,606,100
Post Office, Telegraph & Mint	2,145,249	1,797,846	347,403	2,317,100	1,988,000	329,100	2,227,500	1,914,100	313,400
Civil Departments	11,743,167	1,373,144	10,370,023	12,237,900	1,439,700	10,798,200	12,354,900	1,433,800	10,921,100
Miscellaneous Civil Charges	4,315,629	723,885	3,592,044	4,543,100	1,076,900	3,466,200	4,848,600	763,100	4,085,500
Famine Relief and Insurance	1,548,357	...	1,548,357	1,500,000	...	1,500,000	1,361,300	...	1,361,300
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	263,501	...	263,501	631,100	...	631,100	109,200	...	109,200
Railways Revenue Account	12,949,306	11,898,131	1,051,175	14,231,800	13,449,400	782,400	15,696,700	13,975,000	1,721,700
Irrigation	2,248,984	1,675,975	573,009	2,306,000	1,528,600	777,400	2,352,900	1,621,600	731,300
Buildings and Roads	5,009,277	615,097	4,394,180	4,702,900	544,500	4,158,400	5,449,300	680,100	4,769,200
Army Services	16,963,803	815,170	16,148,633	19,724,300	891,900	18,832,400	18,266,000	841,700	17,424,300
	61,807,016	19,610,259	42,196,757	66,512,500	21,609,600	44,902,900	66,916,700	21,873,600	45,043,100
Provincial and Local Surpluses and Deficits	Surplus. +73,840	Deficit. —362,784	—288,944	Surplus. +357,300	Dificit. —243,400	+113,900	Surplus. ...	Deficit. —975,400	—975,400
Total Net Expenditure			41,907,813			45,016,800			44,067,700
Surplus (+) or Deficit (—)			—386,446			—2,890,800			+182,200
			41,521,367			42,126,000			44,249,900

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE,
The 24th March 1886.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Offg. Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

APPENDIX II.

BUDGET ESTIMATE FOR 1885-86.

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General Statement of the Revenue and Expenditure and Receipts and Disbursements of the Government of India, in India and in England.

[£1 is recorded for every 10 rupees, in respect of transactions *in India*, including those of "Exchange."]

Figures nearest to 100.

	Receipts.		Disbursements.
	£		£
Revenue—		**Expenditure—**	
Principal Heads of Revenue—		Direct Demands on the Revenues	9,325,70
Land Revenue	22,334,200	Interest	4,211,40
Opium	9,025,500	Post Office, Telegraph, and Mint	2,313,70
Salt	6,400,000	Salaries and Expenses of Civil Departments	11,897,60
Stamps	3,633,400	Miscellaneous Civil Charges	4,526,00
Excise	4,070,000	Famine Relief and Insurance	1,500,00
Other Heads	6,581,000	Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	793,80
Total Principal Heads	52,044,100	Railway Revenue Account	13,709,20
		Irrigation	2,225,60
Interest	672,000	Buildings and Roads	5,227,60
Post Office, Telegraph, and Mint	1,799,800	Army Services	16,674,60
Receipts by Civil Departments	1,426,900	Exchange on Remittance Accounts	...
Miscellaneous	887,900	Total Expenditure, Imperial and Provincial	72,405,20
Railways	12,550,400	*Add*—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	28,90
Irrigation	1,540,500	*Deduct*—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	—753,10
Buildings and Roads	542,200		
Receipts by Military Departments	863,800		
Total Revenue	72,327,600	Total Expenditure charged against Revenue	71,681,00
Debt, Deposits, and Advances—		**Expenditure not charged to Revenue—**	
Permanent Debt (net Incurred)	2,205,000	Capital Expenditure on Public Works not charged against Revenue	4,831,50
Unfunded Debt (net Incurred)	648,400		
Deposits and Advances (net)	523,700	**Debt, Deposits, and Advances—**	
Loans to Municipalities, Native States &c., (net Recoveries)	308,100	Deposits and Advances (net)	...
Remittances (net)	170,300	Capital of Railway Companies (net Payments)	903,10
Secretary of State's Bills drawn	13,773,700	Secretary of State's Bills paid	13,773,70
Total Receipts	89,956,800	Total Disbursements	91,189,30
Balance on 1st April—India	11,920,026	Balance on 31st March—India	10,204,52
England	2,213,121	England	2,696,12
GRAND TOTAL £	104,089,947	GRAND TOTAL £	104,089,94

	£
Revenue	72,327,600
Expenditure chargeable thereon	71,681,000
Surplus (+) or Deficit (—)	+646,600

A.—*Statement of the Revenue of India, in India and in England.*

[£1 is recorded for every 10 rupees, in respect of transactions *in India*, including those of "Exchange."]

Figures nearest to 100.

HEADS OF REVENUE.	India. Imperial.	India. Provincial and Local.	England.	Exchange*.	Total.
	£	£	£	£	£
Principal Heads of Revenue—					
I.—Land Revenue	13,493,800	8,840,400	...	...	22,334,200
II.—Opium	9,025,500	...	...	...	9,025,500
III.—Salt	6,367,200	32,800	...	...	6,400,000
IV.—Stamps	1,835,100	1,798,300	...	...	3,633,400
V.—Excise	2,060,100	2,009,900	...	...	4,070,000
VI.—Provincial Rates	2,200	2,854,600	...	...	2,856,800
VII.—Customs	996,800	178,200	...	...	1,175,000
VIII.—Assessed Taxes	257,400	257,500	...	...	514,900
IX.—Forest	475,300	584,800	900	200	1,061,200
X.—Registration	141,600	140,200	...	...	281,800
XI.—Tributes from Native States	691,300	...	...	...	691,300
Total	35,346,300	16,696,700	900	200	52,044,100
XII.—Interest	627,700	31,700	10,000	2,600	672,000
Post Office, Telegraph and Mint—					
XIII.—Post Office	1,097,700	4,000	...	...	1,101,700
XIV.—Telegraph	539,700	400	26,100	6,900	573,100
XV.—Mint	125,000	...	...	...	125,000
Total	1,762,400	4,400	26,100	6,900	1,799,800
Receipts by Civil Departments—					
XVI.—Law and Justice	42,800	552,500	...	...	595,300
XVII.—Police	7,800	303,800	...	...	311,600
XVIII.—Marine	60,700	115,700	...	...	176,400
XIX.—Education	1,100	200,700	...	...	201,800
XX.—Medical	100	52,500	2,000	500	55,100
XXI.—Scientific and other Minor Departments	20,300	65,800	500	100	86,700
Total	132,800	1,291,000	2,500	600	1,426,900
Miscellaneous—					
XXII.—Receipts in aid of Superannuation, &c.	232,000	25,700	94,600	24,900	377,200
XXIII.—Stationery and Printing	13,500	40,600	...	...	54,100
XXIV.—Exchange	185,100	...	...	...	185,100
XXV.—Miscellaneous	38,800	228,900	3,000	800	271,500
Total	469,400	295,200	97,600	25,700	887,900
Railways—					
XXVI.—State Railways (gross Earnings)	8,169,600	1,020,500	200	100	9,190,400
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,360,000	...	...	...	3,360,000
XXVIII.—Subsidized Companies (repayment of Advances of Interest)	...	...	...	...	...
Total	11,529,600	1,020,500	200	100	12,550,400
Irrigation—					
XXIX.—Major Works—Direct Receipts	302,600	572,100	...	...	874,700
Portion of Land Revenue due to Irrigation	530,400	...	...	...	530,400
XXX.—Minor Works and Navigation	29,900	105,500	...	...	135,400
Total	862,900	677,600	...	...	1,540,500
Buildings and Roads—					
XXXI.—Military Works	40,800	...		...	40,800
XXXII.—Civil Works	7,700	466,900	21,200	5,600	501,400
Total	48,500	466,900	21,200	5,600	542,200
Receipts by Military Departments—					
XXXIII.—Army: Effective	770,100	...	36,000	9,500	815,600
Non-effective	43,900	...	3,400	900	48,200
Total	814,000	...	39,400	10,400	863,800
TOTAL REVENUES	51,593,600	20,484,000	197,900	52,100	72,327,600

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in England the Exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year.

B.—*Statement of the Expenditure chargeable on the Revenues of India in India and in England.*

[£ 1 is recorded for every 10 rupees, in respect of transactions *in India*, including those of "Exchange."]

Figures nearest to 100.

HEADS OF EXPENDITURE.	India. Imperial.	India. Provincial and Local.	England.	Exchange.†	Total.
	£	£	£	£	£
Direct Demands on the Revenues—					
1.—Refunds and Drawbacks	145,500	78,900	...	...	224,4
2.—Assignments and Compensations	564,300	684,200	...	...	1,248,5
Charges in respect of Collection, *viz.*:—					
3.—Land Revenue	299,100	3,144,700	500	100	3,444,4
4.—Opium (including cost of Production)	2,473,700	...	4,500	1,200	2,479,4
5.—Salt (including cost of Production)	398,400	93,900	...	...	492,3
6.—Stamps	24,200	60,000	44,700	11,800	141,3
7.—Excise	61,800	61,700	...	...	123,5
8.—Provincial Rates	...	113,500	...	...	113,5
9.—Customs	...	133,200	...	...	133,2
10.—Assessed Taxes	6,500	6,900	...	...	13,4
12.—Forest	316,900	408,400	4,300	1,100	730,7
12.—Registration	90,900	90,200	...	...	181,1
Total	4,381,300	4,876,200	54,000	14,200	9,325,7
Interest—					
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	710,200	...	2,444,100	643,200	3,797,5
14.—Interest on other Obligations	408,000	3,000	2,300	600	413,9
Total	1,118,200	3,000	2,446,400	643,800	4,211,4
Post Office, Telegraph, and Mint—					
15.—Post Office	1,054,300	107,000	127,300	33,500	1,322,1
16.—Telegraph	607,300	600	232,100	61,100	901,1
17.—Mint	77,500	...	10,300	2,700	90,5
Total	1,739,100	107,600	369,700	97,300	2,313,7
Salaries and Expenses of Civil Departments—					
18.—General Administration	601,000	734,700	237,100	62,400	1,635,2
19.—Law and Justice	167,100	3,270,400	2,300	600	3,440,4
20.—Police	85,500	2,770,200	...	...	2,855,7
21.—Marine (including River Navigation)	225,600	140,200	157,400	41,400	564,0
22.—Education	14,900	1,277,000	200	...	1,292,1
23.—Ecclesiastical	169,700	..	300	100	170,1
24.—Medical	16,400	744,000	7,600	2,000	770,0
25.—Political	629,200	600	29,300	7,700	666,8
26.—Scientific and other Minor Departments	269,600	208,300	19,600	5,200	502,7
Total	2,179,000	9,145,400	453,800	119,400	11,897,6
Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	654,900	...	21,300	5,600	681,8
28.—Civil Furlough and Absentee Allowances	5,200	...	220,000	57,900	283,1
29.—Superannuation Allowances and Pensions	192,700	570,700	1,549,000	407,600	2,720,0
30.—Stationery and Printing	—9,900	383,900	135,000	35,500	544,5
32.—Miscellaneous	67,500	196,200	26,000	6,900	296,0
Total	910,400	1,150,800	1,951,300	513,500	4,526,0
Famine Relief and Insurance—					
32.—Famine Relief	...	33,000	...	...	33,0
34.—Construction of Protective Railways	500,000	...	...	...	500,0
35.—Construction of Protective Irrigation Works	287,300	...	...	...	287,3
36.—Reduction of Debt	679,700	...	...	...	679,7
Total	1,467,000	33,000	...	...	1,500,0
Carried over	11,795,000	15,316,000	5,275,200	1,388,200	33,774,4

	na.	England.	Exchange.	Total.
* The "Interest on Debt" is distributed as follows:—	£	£	£	£
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	710,200	2,444,100	643,200	3,797,500
Under Railway Revenue Account	2,164,900	363,900	95,800	2,624,600
Under Irrigation	924,900	...	...	924,900
Total £	3,800,000	2,808,000	739,000	7,347,000

† See foot-note (*) to Statement of Revenue.

B.—*Statement of the Expenditure chargeable on the Revenues of India, in India and in England*—continued.

[£1 is recorded for every 10 rupees, in respect of transactions *in India*, including those of "Exchange."]

Figures nearest to 100.

HEADS OF EXPENDITURE.	India. Imperial.	India. Provincial and Local.	England.	Exchange.	Total.
	£	£	£	£	£
Brought forward	11,795,000	15,316,000	5,275,200	1,388,200	33,774,400
37.—Construction of Railway (Charged against Revenue in addition to that under Famine Insurance)	500,000	293,800	...	...	793,800
Railway Revenue Account—					
38.—State Railways: Working Expenses	3,873,800	655,600	...	.	4,529,400
Interest on Debt	1,795,000	369,900	363,900	95,800	2,624,600
Annuities in purchase of Railways	..	...	1,317,300	346,700	1,664,000
Interest on Capital deposited by Companies	300	...	141,000	37,100	178,400
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	516,000	...	...	...	516,000
Interest	4,400	...	3,205,000	843,400	4,052,800
40.—Subsidized Companies: Land, &c.	27,500	12,300	...	...	39,800
Advances of Interest	...	...	...	...	...
41.—Miscellaneous Railway Expenditure	86,400	17,800	...	...	104,200
Total	6,303,400	1,055,600	5,027,200	1,323,000	13,709,200
Irrigation—					
42.—Major Works: Working Expenses	251,100	342,000	...	...	593,100
Interest on Debt	444,100	480,800	...	...	924,900
43.—Minor Works and Navigation	523,800	182,300	1,200	300	707,600
Total	1,219,000	1,005,100	1,200	300	2,225,600
Buildings and Roads—					
44.—Military Works	1,088,300	...	2,200	600	1,091,100
45.—Civil Works	502,900	3,537,700	75,900	20,000	4,136,500
Total	1,591,200	3,537,700	78,100	20,600	5,227,600
Army Services—					
46.—Army: Effective	11,347,400	...	1,523,900	401,000	13,272,300
Non-Effective	814,100	...	2,049,000	539,200	3,402,300
Total	12,161,500	...	3,572,900	940,200	16,674,600
Total Expenditure, Imperial and Provincial	33,570,100	21,208,200	13,954,600	3,672,300	72,405,200
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	28,900	...	...	—724,200
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	753,100			
Total Expenditure charged against Revenue	33,570,100	20,484,000	13,954,600	3,672,300	71,681,000

	India.	England.	Exchange.	Total.
	£	£	£	£
Expenditure not charged to Revenue—				
Capital Expenditure on Public Works not charged against Revenue—				
47.—State Railways: Construction	1,972,700	1,410,000	371,100	3,753,800
Redemption of Liabilities	...	203,000	53,400	256,400
48.—Irrigation Works	813,700	6,000	1,600	821,300
Total	2,786,400	1,619,000	426,100	4,831,500

† See foot-note (*) to Statement of Revenue.

C.—*Statement of Receipts and Disbursements other than Revenue and Expenditure of the Government of India, in India and in England.*

[£ 1 is recorded for every 10 rupees, in respect of transactions *in India*, including those of "Exchange."]

Figures nearest to 100.

	India.	England.	Total.
	£	£	£
Revenue (from Statement A.)	72,077,600	197,900	72,275,500
Exchange added to Revenue	52,100	...	52,100
TOTAL	72,129,700	197,900	72,327,600
Permanent Debt incurred—			
Sterling Debt—			
3½ p. c. India Stock	...	...	
3 p. c. Stock	...	...	
Debenture and Debenture Stock	...	...	
Proposed Loan	...	2,225,000	
Rupee Debt—			
4 p. c. Rupee Loan	...	...	
Stock Notes	...	...	
Miscellaneous	...	...	
TOTAL	...	2,225,000	2,225,000
NET			2,205,000
Unfunded Debt—			
Temporary Loans	...	...	
Special Loans	...	...	
Treasury Notes	330,000	...	
Deposits of Service Funds	610,200	...	
Savings Bank Deposits	3,402,200	4,800	
TOTAL	4,342,400	4,800	4,347,200
NET			648,400
Deposits and Advances—			
Balances of Provincial Allotments	28,900	...	
Commission for the Reduction of Debt	679,700	...	
Excluded Local Funds	569,300	...	
Political, Railway, and Military Prize Funds	31,300	...	
Departmental and Judicial Deposits	15,726,900	...	
Advances	9,939,500	2,000	
Suspense Accounts	13,000	...	
Exchange Adjusting Account	287,600	...	
Miscellaneous	38,300	250,000	
TOTAL	27,314,500	252,000	27,566,500
NET			523,700
Carried over	103,786,600	2,679,700	106,466,300

	India.	England.	Total.
	£	£	£
Expenditure, Imperial and Provincial (from Statement B.)	54,778,300	13,954,600	68,732,900
Exchange, charged as Expenditure	3,672,300	...	3,672,300
Add—Provincial Surpluses, transferred to "Deposits"	28,900	...	28,900
Deduct—Provincial Deficits, charged against "Deposits"	—753,100	...	—753,100
TOTAL	57,726,400	13,954,600	71,681,000
Expenditure not charged to Revenue—			
Capital Expenditure on Public Works not charged against Revenue	2,786,400	1,619,000	
Add—Exchange on Expenditure not charged to Revenue	426,100	...	4,831,500
Permanent Debt discharged—			
Sterling Debt—			
East India Bonds	...	...	
India 5 p. c. Stock	...	...	
India 4 p. c. Debentures (besides £990,000 cancelled)*	...	...	
India 4 p. c. Stock (besides £37,827 cancelled)*	...	...	
East Indian Railway Debentures	...	...	
East Indian Railway Debenture Stock	...	...	
Eastern Bengal Railway Debentures	...	...	
Rupee Debt—			
5½ p. c. Loans			
5 p. c. Loans			
4 p. c. Loans (besides £9,065 cancelled)*	20,000	...	
5 p. c. Debentures (besides £300 cancelled)*			
4½ p. c. Loans	...	...	
Stock Notes	...	...	
Miscellaneous	...	...	...
TOTAL	20,000	...	20,000
NET			0
Unfunded Debt—			
Temporary Loans	...	...	
Special Loans	...	...	
Treasury Notes	147,500	...	
Deposits of Service Funds	612,200	1,000	
Savings Bank Deposits	2,938,100	...	
TOTAL	3,697,800	1,000	3,698,800
NET			0
Deposits and Advances—			
Balances of Provincial Allotments	753,100	...	
Commission for the Reduction of Debt	2,000	...	
Excluded Local Funds	535,300	...	
Political, Railway, and Military Prize Funds	34,900	...	
Departmental and Judicial Deposits	15,683,900	...	
Advances	9,963,500	2,000	
Suspense Accounts	30,100	...	
Miscellaneous	38,000	...	
TOTAL	27,040,800	2,000	27,042,800
NET			0
Carried over	91,697,500	15,576,600	107,274,100

* Necessary explanatory notes should be appended.

C.—*Statement of Receipts and Disbursements other than Revenue and Expenditure of the Government of India, in India and in England*—continued.

[£ 1 is recorded for every 10 rupees, in respect of transactions *in India*, including those of "Exchange."]

Figures nearest to 100.

	India.	England.	Total.
	£	£	£
Brought forward	103,786,600	2,679,700	106,466,300
Loans to Municipalities, Native States, &c.	376,900	...	376,900
NET			308,100
Capital Receipts from Railway Companies— On account of Subscribed-Capital / Repayments	1,615,200	3,464,800	
TOTAL	1,615,200	3,464,800	5,080,000
NET			0
Remittances—			
Inland Money Orders	9,000,000	...	
Other Local Remittances (net)	14,000	...	
Other Departmental Accounts	1,004,400	...	
Net Receipts by Civil Treasuries from—			
Post Office	462,600	...	
Guaranteed Railways	3,987,300	...	
Net Receipts from Civil Treasuries by—			
Telegraph	120,000	...	
Marine	211,600	...	
Military	11,629,600	...	
Public Works	5,238,300	...	
Remittance Account between England and India	1,400,500	1,088,700	
TOTAL	33,068,300	1,088,700	34,157,000
NET			170,300
Secretary of State's Bills drawn	...	13,773,700	13,773,700
TOTAL RECEIPTS	138,847,000	21,006,900	159,853,900
Opening Balance	11,920,026	2,213,121	14,133,147
GRAND TOTAL £	150,767,026	23,220,021	173,987,047

	India.	England.	Total.
	£	£	£
Brought forward	91,697,500	15,576,600	107,274,100
Loans to Municipalities, Native States, &c	68,800	...	68,800
NET			0
Payments to Railway Companies on Capital Account†— For discharge of Debenture / For Expenditure	2,510,500	3,472,600	
TOTAL	2,510,500	3,472,600	5,983,100
NET			903,100
Remittances—			
Inland Money Orders	9,000,000	...	
Other Local Remittances (net)	...	...	
Other Departmental Accounts	1,003,500	...	
Net Payments into Civil Treasuries by—			
Post Office	462,600	...	
Guaranteed Railways	3,987,300	...	
Net Issues from Civil Treasuries to—			
Telegraph	120,000	...	
Marine	211,600	...	
Military	11,629,600	...	
Public Works	5,238,300	...	
Remittance Account between England and India	859,100	1,474,700	
TOTAL	32,512,000	1,474,700	33,986,700
NET			0
Secretary of State's Bills paid	13,773,700	...	13,773,700
TOTAL DISBURSEMENTS	140,562,500	20,523,900	161,086,400
Closing Balance	10,204,526	2,696,121	12,900,647
GRAND TOTAL £	150,767,026	23,220,021	173,987,047

† This does not include advances to the East Indian Railway Company or advances to the Bombay, Baroda, and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Offg. Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 24th March 1886.

APPENDIX III.

ACCOUNTS OF THE GOVERNMENT OF INDIA, 1875-76 to 1884-85.

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GENERAL COMPARATIVE STATEMENT of REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, 1875-76 to 1884-85 . . . . . 506—509

ACCOUNT of the REVENUE of INDIA, in INDIA and in ENGLAND, 1875-76 to 1884-85 . . 510—515

ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA, in INDIA and in ENGLAND, 1875-76 to 1884-85 . . . . . 516—527

N. B.—These accounts differ from the corresponding figures published in 1884, owing to the distribution of exchange over the receipts and payments in England, the re-arrangement of Public Works revenue and expenditure and small changes of classification in some other heads.

General Comparative Statement of Revenue and Expenditure India and in England,

REVENUE

[£1 is recorded for every 10 rupees, in respect of

	1875-76.	1876-77.	1877-78.
Revenue—			
Principal Heads of Revenue—	£	£	£
Land Revenue	21,540,480	19,891,491	19,891,145
Opium	8,471,425	9,122,460	9,182,722
Salt	6,245,555	6,305,869	6,461,225
Stamps	2,835,368	2,838,628	2,993,483
Excise	2,494,339	2,523,986	2,458,029
Other Heads	6,297,705	5,939,963	6,571,794
TOTAL, PRINCIPAL HEADS	47,884,872	46,622,397	47,558,398
Interest	582,206	547,176	537,887
Post Office, Telegraph, and Mint	1,187,163	1,400,065	1,639,267
Receipts by Civil Departments	1,288,543	1,301,474	1,406,187
Miscellaneous	1,291,620	1,199,093	1,134,291
Railways	4,574,507	5,494,802	7,243,730
Irrigation	575,038	599,301	816,822
Buildings and Roads	523,833	554,884	756,664
Receipts by Military Departments	1,057,377	932,715	879,235
TOTAL REVENUE	58,965,159	58,651,907	61,972,481
Debt, Deposits, and Advances—			
Permanent Debt (net Incurred)	4,123,022	4,750,145	7,311,394
Unfunded Debt (net Incurred)	297,493	282,996	226,284
Deposits and Advances (net)	...	...	1,410,892
Loans to Municipalities, Native States, &c. (net Recoveries)	...	...	...
Capital of Railway Companies (net Receipts)	...	...	125,747
Remittances (net)	944,755	506,130	160,637
Secretary of State's Bills drawn	12,389,613	12,695,799	10,134,455
TOTAL RECEIPTS	76,720,042	76,886,977	81,341,890
Balance on 1st April—India	15,177,814	16,952,494	12,750,698
England	2,796,370	919,899	2,713,967
GRAND TOTAL £	94,694,226	94,759,370	96,806,555

and Receipts and Disbursements of the Government of India, in 1875-76 to 1884-85.

AND RECEIPTS.

transactions *in India*, including those of "Exchange."]

1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
£	£	£	£	£	£	£
22,323,868	21,861,150	21,112,995	21,948,022	21,876,047	22,361,899	21,832,211
9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469
6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236
3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622
2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867
7,442,087	7,596,462	7,607,786	7,660,190	6,411,574	6,624,426	6,306,017
51,836,365	53,074,947	52,702,627	53,654,922	50,954,238	52,038,401	51,080,422
631,646	754,764	915,709	908,554	699,401	856,255	711,011
1,515,747	1,740,797	1,651,611	1,489,939	1,688,540	1,677,337	1,797,846
1,391,252	1,448,310	1,471,838	1,523,086	1,438,411	1,428,518	1,373,144
1,085,988	941,586	1,150,598	835,379	714,413	748,211	723,885
6,255,612	7,349,004	9,435,336	10,885,483	10,973,030	11,960,157	11,898,131
917,826	1,519,501	1,626,820	1,479,459	1,533,828	1,612,579	1,675,975
574,642	506,153	550,111	597,083	552,366	552,113	615,097
984,942	1,098,095	4,785,462	4,311,082	1,724,110	968,219	815,170
65,194,020	**68,433,157**	**74,290,112**	**75,684,987**	**70,278,337**	**71,841,790**	**70,690,681**
3,236,490	13,860,022	5,679,570	...	3,086,791	3,062,953	1,193,924
1,182,743	1,598,793	...	335,853	650,744	352,480	958,409
...	331,865	4,246,268	...	763,922	...	1,451,478
...	178,554	...	195,183	299,042	171,960	24,051
...	465,191	...	...	1,596,619	...	...
...	961,870	696,467	860,373	186,211	10,120	...
13,948,565	15,261,810	15,239,677	18,412,429	(c) 14,119,128	17,599,805	13,758,909
83,561,818	101,091,262	100,152,094	95,488,825	90,980,794	93,039,108	88,077,452
14,498,302	12,792,153	13,029,894	13,371,101	14,522,913	14,821,550	13,199,926
1,076,657	1,117,925	2,270,107	4,127,749	2,620,909	3,429,874	4,113,221
99,136,777	115,001,340	115,452,095	112,987,675	108,124,616	111,290,532	105,390,599

(c) Exclusive of 1,001,393*l* drawn on account of the Commission for the Reduction of Debt.

General Comparative Statement of Revenue and Expenditure an and in Englan

EXPENDITURE

[£1 is recorded for every 10 rupees, in respect t

	1875-76.	1876-77.	1877-78.
Expenditure—	£	£	£
Direct Demands on the Revenues	7,879,441	8,407,356	8,321,008
Interest	4,828,940	5,054,845	5,158,310
Post Office, Telegraph, and Mint	1,523,705	1,560,428	1,594,705
Salaries and Expenses of Civil Departments	10,325,679	10,612,263	10,462,302
Miscellaneous Civil Charges	4,379,910	4,255,297	4,177,894
Famine Relief and Insurance	602,030	2,145,517	5,347,634
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	29,680	38,260	50,896
Railway Revenue Account	6,133,267	6,641,009	7,393,880
Irrigation	1,722,106	1,621,170	1,808,496
Buildings and Roads	4,683,930	4,561,185	4,251,110
Army Services	15,701,897	16,463,813	17,300,484
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	57,810,585	61,361,143	65,866,719
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	10,065	238,962	393,458
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	—444,746	—364,022	—25,656
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	57,375,904	61,236,083	66,234,521
Expenditure not charged to Revenue—			
Capital Expenditure on Public Works not charged against Revenue	4,351,685	3,912,042	4,964,301
Debt, Deposits, and Advances—			
Permanent Debt (net Discharged)	...	...	...
Unfunded Debt (net Discharged)	...	...	...
Deposits and Advances (net)	582,426	323,053	...
Loans to Municipalities, Native States, &c., (net Advanced)	387,487	473,174	1,082,017
Capital of Railway Companies (net Payments)	1,043,184	970,376	...
Remittances (net)	...	...	...
Secretary of State's Bills paid	13,081,147	12,379,977	8,950,757
TOTAL DISBURSEMENTS	76,821,833	79,294,705	81,231,596
Balance on 31st March—India	16,952,494	12,750,698	14,498,302
England	919,899	2,713,967	1,076,657
GRAND TOTAL £	94,694,226	94,759,370	96,806,555

Revenue	58,965,159	58,651,007	61,972,481
Expenditure chargeable thereon	57,375,904	61,236,083	66,234,521
Surplus (+) or Deficit (—) under the new System	+1,589,255	—2,584,176	—4,262,040
Difference arising from stating Exchange according to old System (See para. 4 of Financial Statement)	+79,690	+401,398	+718,953
Surplus (+) or Deficit (—) under the old System	+1,668,945	—2,182,778	—3,543,087

Receipts and Disbursements of the Government of India, in India 1875-76 to 1884-85—continued.

AND DISBURSEMENTS.

ransactions in *India*, including those of "Exchange."]

1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
£	£	£	£	£	£	£
7,477,863	7,867,085	8,053,405	8,228,316	8,488,957	8,491,594	9,559,055
5,401,001	5,390,069	4,633,536	4,859,395	4,770,346	4,524,763	4,619,443
1,702,312	1,748,102	1,804,364	1,804,523	1,929,207	2,038,056	2,145,249
10,466,415	10,467,674	10,678,589	11,138,381	11,047,913	11,362,323	11,743,167
4,469,196	4,371,356	4,291,204	4,502,782	4,373,349	4,304,431	4,315,929
313,547	104,059	34,840	1,567,886	1,495,972	1,522,813	1,548,357
171,782	1,842,733	2,473,654	512,655	480,923	—176,295	263,501
8,331,307	8,919,482	10,479,386	11,171,067	12,278,890	12,265,069	12,949,306
1,730,641	1,831,051	1,910,385	2,048,356	2,249,855	2,159,779	2,248,984
4,341,669	3,925,425	4,331,685	5,047,873	5,331,281	5,810,767	5,009,277
17,938,784	22,580,715	28,932,497	19,688,510	18,359,433	18,123,692	16,963,803
62,344,517	69,047,751	77,623,545	70,569,744	70,806,126	70,426,992	71,366,071
716,378	633,077	336,686	1,521,019	112,171	123,501	73,849
—973	—19,778	—38,725	—1,227	—1,314,797	—588,180	—362,784
63,059,922	**69,661,050**	**77,921,506**	**72,089,536**	**69,603,500**	**69,962,313**	**71,077,127**
4,521,001	**15,126,195**	**3,740,704**	**3,491,773**	**5,251,642**	**4,269,762**	**5,860,831**
...	...	...	292,842	...	...	...
...	...	808,694	...	...	...	...
682,754	...	...	1,147,396	...	904,481	...
1,030,712	...	174,526	...	...	...	...
154,531	...	165,600	485,309	...	843,589	391,958
1,270,039	...	...	...	...	...	349 441
14,507,740	14,914,094	15,142,215	18,336,997	(b) 15,018,050	(c) 17,997,240	12,921,332
85,226,699	99,701,339	97,953,245	95,843,853	89,873,192	93,977,385	90,600,689
12,792,153	13,029,894	13,371,101	14,522,913	14,821,550	13,199,926	12,540,532
1,117,925	2,270,107	4,127,749	2,620,909	3,429,874	4,113,221	2,249,378
99,136,777	115,001,340	115,452,095	112,987,675	108,124,616	111,290,532	105,390,599
65,194,020	68,433,157	74,290,112	75,684,987	70,278,337	71,841,790	79,690,681
63,059,922	69,661,050	77,921,506	72,089,536	69,603,500	69,962,313	71,077,127
+2,134,098	−1,227,893	−3,631,394	+3,595,451	+674,837	+1,879,477	−386,446
—99,852	+44,944	—412,961	—1,012,724	+31,796	—491,081	+236,711
+2,034,246	−1,182,949	—4,044,355	+2,582,727	+706,633	+1,387,406	−149,735

(b) Exclusive of Bills drawn on account of the Commission for the Reduction of Debt.
(c) Exclusive of Bills drawn last year on account of the Commission for the Reduction of Debt.

ACCOUNT of the REVENUE of INDIA, in India

[£1 is recorded for every 10 rupees, in respect of

HEADS OF REVENUE.	1875-76.				1876-	
	India.	England.	Exchange.*	TOTAL.	India.	England.
	£	£	£	£	£	£
Principal Heads of Revenue—						
Land Revenue	21,540,480	...	...	21,540,480	19,891,491	...
Opium	8,471,425	...	...	8,471,425	9,122,460	...
Salt	6,245,555	...	...	6,245,555	6,305,869	...
Stamps	2,835,368	...	...	2,835,368	2,838,628	...
Excise	2,494,339	...	...	2,494,339	2,523,986	...
Provincial Rates	1,947,255	...	...	1,947,255	1,930,325	...
Customs	2,724,426	...	...	2,724,426	2,484,448	...
Assessed Taxes	14,642	...	...	14,642	14,535	...
Forest	697,543	...	...	697,543	616,468	...
Registration	187,651	...	...	187,651	199,253	...
Tributes from Native States	726,188	...	...	726,188	694,934	...
TOTAL	47,884,872	...	...	47,884,872	46,622,397	...
Interest	541,950	36,273	3,983	582,206	516,408	26,291
Post Office, Telegraph, and Mint—						
Post Office	765,751	...	...	765,751	797,465	...
Telegraph	291,918	17,122	1,880	310,920	326,461	14,766
Mint	110,459	30	3	110,452	258,828	26
TOTAL	1,168,128	17,152	1,883	1,187,163	1,382,754	14,792
Receipts by Civil Departments—						
Law and Justice	593,295	510	56	593,861	609,033	...
Police	234,736	...	...	234,736	216,856	...
Marine	229,732	...	...	229,732	233,166	13
Education	147,140	...	...	147,140	150,056	...
Medical	32,672	2,022	222	34,916	35,132	1,545
Scientific and other Minor Departments	42,131	5,431	596	48,158	38,376	14,554
TOTAL	1,279,706	7,963	874	1,288,543	1,282,619	16,112
Miscellaneous—						
Receipts in aid of Superannuation, &c.	659,672	93,699	10,288	763,659	516,554	94,651
Stationery and Printing	59,135	...	...	59,135	50,024	...
Exchange (a)	...	...	...	...	...	...
Miscellaneous	456,762	10,870	1,194	468,826	491,095	26,193
TOTAL	1,175,569	104,569	11,482	1,291,620	1,057,673	120,844
Railways—						
State Railways (gross Earnings) (b)	292,835	...	...	292,835	380,668	...
Guaranteed Companies (net Traffic Receipts) (c)	4,280,684	890	98	4,281,672	5,114,134	...
Subsidized Companies (repayment of Advances of Interest)	...	...	...	...	...	...
TOTAL	4,573,519	890	98	4,574,507	5,494,802	...
Irrigation—						
Major Works: Direct Receipts	429,679	...	...	429,679	424,850	351
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...
Madras Irrigation Company (net Traffic Receipts)	—17,765	...	...	—17,765	—3,229	...
Minor Works and Navigation	162,828	267	29	163,124	177,269	...
TOTAL	574,742	267	29	575,038	598,890	351
Buildings and Roads—						
Military Works	16,478	...	...	16,478	39,251	...
Civil Works	487,877	17,551	1,927	507,355	495,512	17,194
TOTAL	504,355	17,551	1,927	523,833	534,763	17,194
Receipts by Military Departments—						
Army: Effective	922,860	105,844	11,622	1,040,326	858,262	30,912
Non-Effective	15,604	1,304	143	17,051	24,678	11,621
Military Operations in Afghanistan	...	...	...	...	...	...
Egypt	...	...	...	...	...	...
TOTAL	938,464	107,148	11,765	1,057,377	882,940	42,533
TOTAL REVENUES	58,641,305	291,813	32,041	58,565,159	58,373,246	238,117

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in Engl

(a) See para. 6 of Financial Statement.

(b) Includes transactions on account of the Ea

(c) Ditto ditto of

nd in England, 1875-76 to 1884-85.

ansactions *in India*, including those of "Exchange."]

		1877-78.				
Exchange.*	Total.	India.	England.	Exchange.*	Total.	HEADS OF REVENUE.
£	£	£	£	£	£	**Principal Heads of Revenue—**
...	19,891,491	19,891,145	...	...	19,891,145	Land Revenue.
...	9,122,460	9,182,722	...	...	9,182,722	Opium.
...	6,305,869	6,461,225	...	...	6,461,225	Salt.
...	2,838,628	2,993,483	...	...	2,993,483	Stamps.
...	2,523,986	2,458,029	...	...	2,458,029	Excise.
...	1,930,325	2,255,937	...	...	2,255,937	Provincial Rates.
...	2,484,448	2,624,123	...	...	2,624,123	Customs.
...	14,535	101,682	...	...	101,682	Assessed Taxes.
...	616,468	665,265	13,434	2,073	680,772	Forest.
...	199,253	234,160	...	...	234,160	Registration.
...	694,934	675,120	...	...	675,120	Tributes from Native States.
...	46,622,397	47,542,891	13,434	2,073	47,558,398	TOTAL.
4,477	547,176	510,626	23,617	3,644	537,887	**Interest.**
						Post Office, Telegraph, and Mint—
...	797,465	850,431	...	...	850,431	Post Office.
2,515	343,742	352,281	—6,333	—977	344,971	Telegraph.
4	258,858	443,822	37	6	443,865	Mint.
2,519	1,400,065	1,646,534	—6,296	—971	1,639,267	TOTAL.
						Receipts by Civil Departments—
...	609,033	618,388	...	...	618,388	Law and Justice.
...	216,856	255,254	...	...	255,254	Police.
2	233,181	231,538	...	...	231,538	Marine.
...	150,056	152,990	...	...	152,990	Education.
263	36,940	35,959	2,023	312	38,294	Medical.
2,478	55,408	50,413	51,380	7,930	109,723	Scientific and other Minor Departments.
2,743	1,301,474	1,344,542	53,403	8,242	1,406,187	TOTAL.
						Miscellaneous—
16,116	627,321	499,500	102,111	15,759	617,370	Receipts in aid of Superannuation, &c.
...	50,024	35,381	...	...	35,381	Stationery and Printing.
...	...	...	...	...	...	Exchange (*a*).
4,460	521,748	463,872	15,306	2,362	481,540	Miscellaneous.
20,576	1,199,093	998,753	117,417	18,121	1,134,291	TOTAL.
						Railways—
...	380,668	582,077	...	...	582,077	State Railways (gross Earnings) (*b*).
...	5,114,134	6,661,653	...	...	6,661,653	Guaranteed Companies (net Traffic Receipts) (*c*).
...	...	...	...	...	...	Subsidized Companies (repayment of Advances of Interest).
...	5,494,802	7,243,730	...	...	7,243,730	TOTAL.
						Irrigation—
60	425,261	502,216	765	118	503,099	Major Works: Direct Receipts.
...	...	156,369	...	...	156,369	Portion of Land Revenue due to Irrigation.
...	—3,229	—8,750	...	...	—8,750	*Madras Irrigation Company (net Traffic Receipts).*
...	177,269	166,104	...	...	166,104	Minor Works and Navigation.
60	599,301	815,939	765	118	816,822	TOTAL.
						Buildings and Roads—
...	39,251	39,237	...	...	39,237	Military Works.
2,927	515,633	697,705	17,085	2,637	717,427	Civil Works.
2,927	554,884	736,942	17,085	2,637	756,664	TOTAL.
						Receipts by Military Departments—
5,263	894,437	791,812	58,588	9,042	859,442	Army: Effective.
1,979	38,278	18,204	1,377	212	19,793	Non-Effective.
...	...	...	...	...	...	Military Operations in Afghanistan, Egypt.
...	...	...	...	...	...	
7,242	932,715	810,016	59,965	9,254	879,235	TOTAL.
40,544	58,651,907	61,649,973	279,390	43,118	61,972,481	TOTAL REVENUES.

the Exchange thereon Calculated in accordance with the average rate obtained for Bills and Telegraphic transfers sold during the year.

Indian Railway from 1st January 1880.
ditto up to 31st December 1879.

Account of the Revenue of India, in Indi

[£1 is recorded for every 10 rupees, in respect

HEADS OF REVENUE.	1878-79.				18	
	India.	England.	Exchange.*	Total.	India.	England.
	£	£	£	£	£	£
Principal Heads of Revenue—						
Land Revenue	22,323,868	...	...	22,323,868	21,801,150	...
Opium	9,399,401	...	...	9,399,401	10,319,162	...
Salt	6,941,120	...	...	6,941,120	7,266,413	...
Stamps	3,110,540	...	...	3,110,540	3,193,739	...
Excise	2,619,349	...	...	2,619,349	2,838,021	...
Provincial Rates	2,638,835	...	...	2,638,835	2,882,125	...
Customs	2,326,561	...	...	2,326,561	2,280,793	...
Assessed Taxes	900,920	...	...	900,920	785,318	...
Forest	603,939	1,494	317	605,750	674,743	1,491
Registration	266,361	...	...	266,361	269,239	...
Tributes from Native States	703,660	...	...	703,660	702,451	...
Total	51,834,554	1,494	317	51,836,365	53,073,154	1,491
Interest	612,934	15,433	3,279	631,646	714,869	33,181
Post Office, Telegraph, and Mint—						
Post Office	911,806	...	...	911,806	1,004,372	...
Telegraph	403,627	23,067	4,901	431,595	478,376	22,849
Mint	172,283	52	11	172,346	230,531	38
Total	1,487,716	23,119	4,912	1,515,747	1,713,279	22,887
Receipts by Civil Departments—						
Law and Justice	647,131	...	...	647,131	658,902	...
Police	211,108	...	...	211,108	227,057	...
Marine	250,595	...	...	250,595	255,170	3,017
Education	147,425	...	...	147,425	139,414	...
Medical	42,419	1,913	407	44,739	53,073	3,256
Scientific and other Minor Departments	60,142	24,835	5,277	90,254	63,355	35,927
Total	1,358,820	26,748	5,684	1,391,252	1,357,571	42,200
Miscellaneous—						
Receipts in aid of Superannuation, &c.	571,871	95,614	20,316	687,801	424,198	100,943
Stationery and Printing	47,096	...	...	47,096	55,103	916
Exchange (*a*)	...	...	...	...	...	...
Miscellaneous	334,692	13,525	2,874	351,091	325,285	12,085
Total	953,659	109,139	23,190	1,085,988	804,586	113,944
Railways—						
State Railways (gross Earnings) (*b*)	976,828	...	...	976,828	2,726,420	...
Guaranteed Companies (net Traffic Receipts) (*c*)	5,278,784	...	...	5,278,784	4,622,584	...
Subsidized Companies (repayment of Advances of Interest)	...	...	...	...	...	...
Total	6,255,612	...	...	6,255,612	7,349,004	...
Irrigation—						
Major Works: Direct Receipts	612,718	552	117	613,387	707,074	967
Portion of Land Revenue due to Irrigation	126,934	...	...	126,934	602,398	...
Madras Irrigation Company (net Traffic Receipts)	8,886	...	...	8,886	15,799	...
Minor Works and Navigation	168,619	...	...	168,619	193,067	...
Total	917,157	552	117	917,826	1,518,338	967
Buildings and Roads—						
Military Works	39,554	...	...	39,554	38,255	...
Civil Works	514,741	16,781	3,566	535,088	449,553	15,258
Total	554,295	16,781	3,566	574,642	487,808	15,258
Receipts by Military Departments—						
Army: Effective	905,652	46,110	9,798	961,570	915,968	74,348
Non-Effective	21,139	1,709	363	23,211	23,997	15,170
Military Operations in Afghanistan	161	...	...	161	50,499	...
Egypt	...	...	...	...	...	...
Total	926,962	47,819	10,161	984,942	990,464	89,518
TOTAL REVENUES	64,901,709	241,085	51,226	65,194,020	68,049,073	319,446

* *Vide* foot note (*) on page 510.

(*a*) *Vide* foot-note (*a*) on page 510.

and in England, 1875-76 to 1884-85—continued.

transactions *in India*, including those of "Exchange."]

80.		1880-81.				HEADS OF REVENUE.
Exchange.*	TOTAL.	India.	England.	Exchange.*	TOTAL.	
£	£	£	£	£	£	**Principal Heads of Revenue—**
...	21,861,150	21,112,995	...	...	21,112,995	Land Revenue.
...	10,319,162	10,480,051	...	...	10,480,051	Opium.
...	7 266,413	7,115,988	...	...	7,115,988	Salt.
...	3,193,739	3,250,581	....	...	3 250,581	Stamps.
...	2,838,021	3,135,226	...	...	3,135 226	Excise.
...	2,882,125	2,776,370	...	...	2,776,370	Provincial Rates.
...	2,280,793	2,539,612	...	...	2,539,612	Customs
...	785,318	558,720	...	...	558,720	Assessed Taxes.
302	676,536	707,718	1,602	325	709,645	Forest.
...	269,239	281,230	...	...	281 230	Registration.
...	702 451	742,209	...	...	742,209	Tributes from Native States.
302	53,074,947	52,700,700	1,602	325	52,702,627	TOTAL.
6,714	754,764	678,129	197,550	40,030	915,709	**Interest.**
						Post Office, Telegraph, and Mint—
...	1,004 372	1,018,653	..		1,018,653	Post Office.
4,623	505,848	508,743	28,805	5,837	543,385	Telegraph.
8	230,577	89 525	40	8	89,573	Mint.
4,631	1,740 797	1,616,921	28,845	5,845	1,651,611	TOTAL.
						Receipts by Civil Departments—
...	658,902	687,764	...	...	687,764	Law and Justice.
...	227 657	241,769	...	...	241,769	Police
610	258,757	246,519	...	...	246,519	Marine.
...	130,414	170,238	...	...	170,238	Education.
659	56,988	41,258	2,110	428	43,756	Medical.
7,270	106,552	62,401	16,091	3,260	81,752	Scientific and other Minor Departments.
8,539	1,448,310	1,449,949	18,201	3,688	1,471,838	TOTAL.
						Miscellaneous—
20,426	545,567	212 546	103,453	20,963	336,962	Receipts in aid of Superannuation, &c.
185	56,204	62,396	66	13	62,475	Stationery and Printing.
...	..	.	...	..		Exchange (*a*).
2,445	339,815	636,362	95,457	19,342	751,161	Miscellaneous.
23,056	941,586	911,304	198,976	40,318	1,150,598	TOTAL.
						Railways—
...	2,726,420	6,521,746	230	47	6,522,023	State Railways (gross Earnings) (*b*)
...	4,622 584	2,913,313	...	...	2,913 313	Guaranteed Companies (net Traffic Receipts) (*c*).
...	...	...	...	...	...	Subsidized Companies (repayment of Advances of Interest).
...	7,349,004	9,435,059	230	47	9,435,336	TOTAL.
						Irrigation—
196	708,237	638,656	488	99	639,243	Major Works: Direct Receipts.
...	602,398	797,319	...	...	797,319	Portion of Land Revenue due to Irrigation.
...	15 709	− 7,650	...	...	−7,650	*Madras Irrigation Company (net Traffic Receipts).*
...	193,067	197,508	...	...	197,508	Minor Works and Navigation.
196	1,519,501	1,626,233	488	99	1,626,820	TOTAL.
						Buildings and Roads—
..	38 255	36,727	..	...	36,727	Military Works
3 087	467,858	496,775	13,811	2,798	513,384	Civil Works
3,087	506,153	533,502	13,811	2,798	550,111	TOTAL.
						Receipts by Military Departments—
15,044	1,005,360	812,827	81,573	16,529	910,925	Army Effective.
3,069	42,236	24,252	5,479	1,110	30,841	Non-Effective.
..	50,459	602,607	2,6 5,000	546,089	2,843 696	Military Operations in Afghanistan
...	...	...	...	...		" " Egypt
18,113	1,098,055	1,439,682	2,782,052	563,728	4 785,462	TOTAL.
64,638	68,433,157	70,391,479	3,241,755	656,878	74,290,112	TOTAL REVENUES.

(b) *Vide* foot note (*b*) on page 510.

(c) *Vide* foot-note (*c*) on page 510.

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Account of the Revenue of India in India

[£1 is recorded for every 10 rupees, in respect of

HEADS OF REVENUE.	1881-82.				1882-83			
	India.	England	Exchange *	Total.	India.	England.	Exchange.*	Total.
	£	£	£	£	£	£	£	£
Principal Heads of Revenue—								
Land Revenue	21,948,022	...	...	21,948,022	21,876,047	...	...	21,876,047
Opium	9,862,444	.	...	9,862,444	9,499,504	...	...	9,499,504
Salt	7,375,620	...	...	7,375,620	6,177,781	...	...	6,177,781
Stamps	3,381,372	...	...	3,381,372	3,379,681	...	...	3,379,681
Excise	3,427,274	...	...	3,427,274	3,609,561	...	...	3,609,561
Provincial Rates	2,895,490	...	...	2,895,490	2,683,015	...	...	2,683,015
Customs	2,361,388	...	...	2,361,388	1,296,119	...	...	1,296,119
Assessed Taxes	536,829	..	...	536,829	517,811	...	...	517,811
Forest	872,199	2,236	461	874,866	935,494	2,734	627	938,855
Registration	284,714	...	...	284,714	285,829	...	...	285,829
Tributes from Native States	706,873	...	...	706,873	689,945	...	...	689,945
TOTAL	53,652,225	2,236	461	53,654,922	50,950,877	2,734	627	50,954,238
Interest	840,434	56,470	11,650	908,554	669,727	24,137	5,537	699,401
Post Office, Telegraph, and Mint—								
Post Office	949,907	...	...	949,907	977,797	...	...	977,797
Telegraph	417,421	43,124	8,897	469,442	469,941	44,670	10,247	524,858
Mint	70,556	28	6	70,590	185,868	14	3	185,885
TOTAL	1,437,884	43,152	8,903	1,489,939	1,633,606	44,684	10,250	1,688,540
Receipts by Civil Departments—								
Law and Justice	677,454	...	...	677,454	656,934	...	...	656,934
Police	248,005	...	...	248,005	227,642	...	...	227,642
Marine	237,863	13	2	237,878	222,411	11	2	222,424
Education	189,292	...	...	189,292	198,558	...	...	198,558
Medical	35,509	3,998	825	40,332	53,841	2,169	498	56,508
Scientific and other Minor Departments	70,469	44,480	9,176	130,125	72,783	2,897	665	76,345
TOTAL	1,464,592	48,491	10,003	1,523,086	1,432,169	5,077	1,165	1,438,411
Miscellaneous—								
Receipts in aid of Superannuation, &c	250,300	105,973	21,863	378,136	201,265	103,995	23,856	329,116
Stationery and Printing	57,799	12	2	57,813	57,845	13	3	57,861
Exchange (a)	.	...	...	.		...	...	...
Miscellaneous	380,767	15,471	3,192	399,430	295,799	25,734	5,903	327,436
TOTAL	688,866	121,456	25,057	835,379	554,909	129,742	29,762	714,413
Railways—								
State Railways (gross Earnings) (b)	7,266,818	230	48	7,267,096	7,386,177	230	53	7,386,460
Guaranteed Companies (net Traffic Receipts) (c)	3,615,625	...	...	3,615,625	3,582,046	...	...	3,582,046
Subsidized Companies (repayment of Advances of Interest)	...	2,290	472	2,762	...	3,680	844	4,524
TOTAL	10,882,443	2,520	520	10,885,483	10,968,223	3,910	897	10,973,030
Irrigation—								
Major Works: Direct Receipts	865,628	171	35	865,834	929,534	1,448	332	931,314
Portion of Land Revenue due to Irrigation	491,220	...	.	491,220	469,081		...	469,081
Madras Irrigation Company (net Traffic Receipts)	*—8,834*	...	...	*—8,834*	*—5,624*	.	...	*—5,624*
Minor Works and Navigation	131,239	...	...	131,239	139,057	.	...	139,057
TOTAL	1,479,253	171	35	1,479,459	1,532,048	1,448	332	1,533,828
Buildings and Roads—								
Military Works	50,298	.	.	50,208	44,306		.	44,306
Civil Works	530,336	13,636	2,813	546,785	490,307	14,440	3,313	508,060
TOTAL	580,634	13,636	2,813	597,083	534,613	14,440	3,313	552,366
Receipts by Military Departments—								
Army Effective	1,063,738	65,155	13,504	1,142,697	902,077	71,060	16,507	990,544
Non-Effective	29,706	2,868	579	33,003	30,289	3,154	724	34,167
Military Operations in Afghanistan	354,768	2,305,000	475,524	3,135,292		..		
" " Egypt	...	...	..		84,703	500,000	114,696	699,399
TOTAL	1,448,212	2,373,263	489,607	4,311,082	1,017,069	575,114	131,927	1,724,110
TOTAL REVENUES	72,474,543	2,661,395	549,049	75,684,987	69,203,241	801,286	183,810	70,278,337

† *Vide* foot note (*) on page 510.

(a) *Vide* foot note (a on page 516

(d) Included under Major Works—Direct

and in England, 1875-76 to 1884-85—continued.

transactions *in India*, including those of "Exchange."]

1883-84.				1884-85.				HEADS OF REVENUE.
India.	England.	Exchange.*	TOTAL.	India.	England.	Exchange.*	TOTAL.	
£	£	£	£	£	£	£	£	
								Principal Heads of Revenue—
22,361,899	...	...	22,361,899	21,832,211	...	...	21,832,211	Land Revenue.
9,556,501	...	...	9,556,501	8,816,469	...	...	8,816,469	Opium.
6,145,413	...	...	6,145,413	6,507,236	...	...	6,507,236	Salt.
3,513,201	...	...	3,513,201	3,606,622	...	...	3,606,622	Stamps.
3,836,561	...	...	3,836,561	4,011,867	...	...	4,011,867	Excise.
2,878,731	...	...	2,878,731	2,791,461	...	...	2,791,461	Provincial Rates.
1,187,266	...	...	1,187,266	1,029,943	...	...	1,029,943	Customs.
526,087	...	...	526,087	511,828	...	...	511,828	Assessed Taxes.
1,049,081	3,109	710	1,052,900	984,786	1,768	430	986,984	Forest.
258,955	...	..	258,955	286,784	...	...	286,784	Registration.
720,487	...	...	720,487	659,017	...	...	659,017	Tributes from Native States.
52,034,582	3,109	710	52,038,401	51,078,224	1,768	430	51,080,422	TOTAL.
819,741	29,722	6,792	856,255	667,616	34,912	8,483	711,011	**Interest.**
								Post Office, Telegraph, and Mint—
1,018,743	...	...	1,018,743	1,047,130	...	...	1,047,130	Post Office.
471,146	45,577	10,415	527,138	541,429	23,430	5,693	570,552	Telegraph.
131,413	35	8	131,456	180,139	20	5	180,164	Mint.
1,621,302	45,612	10,423	1,677,337	1,768,698	23,450	5,698	1,797,846	TOTAL.
								Receipts by Civil Departments—
573,859	...	...	573,859	546,059	...	...	546,059	Law and Justice.
311,874	...	...	311,874	319,400	...	...	319,400	Police.
192,867	...	...	192,867	165,974	...	...	165,974	Marine.
204,427	...	...	204,427	203,291	...	...	203,291	Education.
52,558	2,413	552	55,523	50,025	2,461	598	53,084	Medical.
88,693	1,038	237	89,968	84,574	613	149	85,336	Scientific and other Minor Departments.
1,424,278	3,451	789	1,428,518	1,369,323	3,074	747	1,373,144	TOTAL.
								Miscellaneous—
201,182	101,255	23,138	325,575	159,168	98,021	23,818	321,007	Receipts in aid of Superannuation, &c.
50,595	...	...	50,595	47,541	..	...	47,541	Stationery and Printing.
60,817	...	...	60,817	12,383	...	...	12,383	Exchange.(*a*)
305,228	4,881	1,115	311,224	331,657	9,064	2,203	342,954	Miscellaneous.
617,822	106,136	24,253	748,211	590,779	107,085	26,021	723,885	TOTAL.
								Railways—
8,268,482	230	53	8,268,765	8,418,927	230	56	8,419,213	State Railways (gross Traffic Receipts).(*b*)
3,688,143	...	...	3,688,143	3,478,300	...	...	3,478,300	Guaranteed Companies (net Traffic Receipts).(*c*)
...	2,645	604	3,249	...	497	121	618	Subsidized Companies (repayment of Advances of Interest).
11,956,625	2,875	657	11,960,157	11,897,227	727	177	11,898,131	TOTAL.
								Irrigation—
936,581	...	...	936,581	1,075,131	...	...	1,075,131	Major Works: Direct Receipts.
534,126	...	...	534,126	465,817	...	...	465,817	Portion of Land Revenue due to Irrigation.
(*d*)	...	...	(*d*)	(*d*)	...	...	(*d*)	*Madras Irrigation Company (net Traffic Receipts).*
141,872	...	...	141,872	135,027	...	...	135,027	Minor Works and Navigation.
1,612,579	...	...	1,612,579	1,675,975	...	...	1,675,975	TOTAL.
								Buildings and Roads—
44,062	...	...	44,062	40,415	...	...	40,415	Military Works.
487,688	16,575	3,788	508,051	552,036	18,219	4,427	574,682	Civil Works.
531,750	16,575	3,788	552,113	592,451	18,219	4,427	615,097	TOTAL.
								Receipts by Military Departments—
823,743	49,102	11,220	884,065	687,670	64,436	15,657	767,763	Army: Effective.
76,323	3,356	767	80,446	43,326	3,283	798	47,407	Non-effective.
...	...	...	...	...	...	...	...	Military Operations in Afghanistan.
3,708	...	...	3,708	...	...	...	...	" " Egypt.
903,774	52,458	11,987	968,219	730,996	67,719	16,455	815,170	TOTAL.
522,453	259,938	59,399	71,841,790	70,371,289	256,954	62,438	70,690,681	TOTAL REVENUES.

Vide foot-note (*b*) on page 510. (*c*) *Vide* foot-note (*c*) on page 510.

eipts, the undertaking having been purchased by Government in 1882-83.

ACCOUNT of the EXPENDITURE chargeable on the Revenues of INDIA,

[£1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	1875-76. India.	1875-76. England.	1875-76. Exchange.†	1875-76. TOTAL.	1875- India.	1875- England.
	£	£	£	£	£	£
Direct Demands on the Revenues—						
Refunds and Drawbacks	302,696	...	...	302,696	251,061	...
Assignments and Compensations	903,524	...	...	903,524	878,983	...
Charges in respect of Collection, *viz.:*—						
Land Revenue	2,946,601	4,284	470	2,951,355	2,896,155	2,492
Opium (including cost of Production)	2,217,851	714	78	2,218,643	2,841,644	3
Salt (including cost of Production)	508,381	280	31	508,692	485,936	3,051
Stamps	71,166	35,270	3,873	110,309	71,136	25,130
Excise	87,226	...	...	87,226	91,345	64
Provincial Rates	52,735	...	...	52,735	52,130	...
Customs	187,551	144	16	187,711	202,163	11
Assessed Taxes	10	...	...	10	919	...
Forest	417,263	2,548	280	420,091	456,101	1,998
Registration	136,449	...	...	136,449	141,458	...
TOTAL	7,831,453	43,240	4,748	7,879,441	8,369,031	32,749
Interest—						
Interest on Debt,* other than that charged to Railways and Irrigation Works	2,044,182	2,160,855	237,263	4,442,300	1,948,549	2,316,963
Interest on other Obligations	386,048	533	59	386,640	394,119	602
TOTAL	2,430,230	2,161,388	237,322	4,828,940	2,342,668	2,317,565
Post Office, Telegraph, and Mint—						
Post Office	838,507	65,127	7,151	910,785	844,143	75,606
Telegraph	407,998	85,162	9,351	502,511	371,446	101,681
Mint	82,276	25,350	2,783	110,409	90,872	39,729
TOTAL	1,328,781	175,639	19,285	1,523,705	1,306,461	217,016
Salaries and Expenses of Civil Departments—						
General Administration	1,205,834	233,045	25,588	1,464,467	1,269,407	230,813
Law and Justice	3,100,696	1,471	162	3,102,329	3,172,171	1,574
Police	2,473,340	...	...	2,473,340	2,517,708	...
Marine (including River Navigation)	431,492	148,239	16,277	596,008	519,516	131,458
Education	1,020,570	300	33	1,020,903	1,005,279	610
Ecclesiastical	161,066	1,056	116	162,238	161,097	2,740
Medical	663,498	7,570	831	671,899	661,450	7,611
Political	415,150	15,293	1,679	432,122	490,634	14,684
Scientific and other Minor Departments	358,495	39,537	4,341	402,373	314,017	38,603
TOTAL	9,830,141	446,511	49,027	10,325,679	10,111,279	428,053
Miscellaneous Civil Charges—						
Territorial and Political Pensions	790,864	19,336	2,123	812,323	772,493	21,067
Civil Furlough and Absentee Allowances	768	229,008	25,145	254,921	778	236,171
Superannuation Allowances and Pensions	799,915	1,190,113	130,675	2,120,703	579,109	1,268,742
Stationery and Printing	253,565	208,962	22,944	485,471	260,818	186,823
Exchange(*a*)	57,058	...	...	57,058	205,423	...
Miscellaneous	619,346	27,111	2,977	649,434	389,785	36,273
TOTAL	2,521,516	1,674,530	183,864	4,379,910	2,208,406	1,749,076
Famine Relief and Insurance—						
Famine Relief	601,379	587	64	602,030	2,144,927	504
Construction of Protective Railways	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...
Reduction of Debt	...	...	...	..	...	...
TOTAL	601,379	587	64	602,030	2,144,927	504
Carried forward to page 522	* 24,543,500	4,501,895	494,310	29,539,705	26,482,772	4,745,003

*The "Interest on Debt" is distributed as follows:—

Interest on Debt (other than that charged to Railways and Irrigation Works) as above	2,044,182	2,160,855	237,263	4,442,300	1,948,549	2,316,963
Under Railway Revenue Account	433,534	...	...	433,534	559,504	...
Under Irrigation	539,537	...	...	539,537	583,639	...
TOTAL	3,017,253	2,160,855	237,263	5,415,371	3,001,692	2,316,963

† *Vide* foot-note (*) on page 510.

(*a*) *Vide* foot-note (*a*) on page 5

in India and in England, 1875-76 to 1884-85.

ransactions *in India*, including those of "Exchange."]

77.		1877-78.				HEADS OF EXPENDITURE.
Exchange.†	TOTAL.	India.	England.	Exchange.†	TOTAL.	
£	£	£	£	£	£	**Direct Demands on the Revenues—**
...	251,061	230,521	...	..	230,521	Refunds and Drawbacks.
...	878,983	867,122	..	...	867,122	Assignments and Compensations.
						Charges in respect of Collection, *viz.*—
424	2,859,071	2,939,690	3,367	520	2,943,577	Land Revenue.
...	2,841,647	2,659,504	1,762	272	2,661,538	Opium (including cost of Production).
520	489,507	545,363	810	125	546,298	Salt (including cost of Production).
4,279	100,545	74,213	28,460	4,392	107,065	Stamps.
11	91,420	94,648	4,702	726	100,076	Excise.
...	52,130	65,762	...	...	65,762	Provincial Rates.
2	202,176	207,611	...	...	207,611	Customs.
...	919	692	...	...	692	Assessed Taxes.
340	458,439	432,600	7,338	1,132	441,070	Forest.
...	141,458	149,676	...	...	149,676	Registration.
5,576	8,407,356	8,267,402	46,439	7,167	8,321,008	TOTAL.
						Interest—
394,509	4,660,021	1,922,533	2,492,282	384,633	4,799,448	Interest on Debt,* other than that charged to Railways and Irrigation Works.
103	394,824	358,036	716	110	358,862	Interest on other Obligations.
394,612	5,054,845	2,280,569	2,492,998	384,743	5,158,310	TOTAL.
						Post Office, Telegraph, and Mint—
12,873	532,622	867,512	96,586	14,906	979,004	Post Office.
17,313	490,440	390,125	72,288	11,156	479,569	Telegraph.
6,765	137,366	105,849	26,234	4,049	136,132	Mint.
36,951	1,560,428	1,369,486	195,108	30,111	1,594,705	TOTAL.
						Salaries and Expenses of Civil Departments—
39,300	1,539,520	1,277,524	226,412	34,942	1,538,878	General Administration.
268	3,174,013	3,208,142	430	66	3,208,638	Law and Justice.
...	2,517,708	2,487,615	..	...	2,487,615	Police.
22,383	673,357	390,731	106,091	16,373	513,195	Marine (including River Navigation).
104	1,005,993	1,008,701	391	60	1,009,152	Education.
467	164,304	156,611	1,428	220	158,259	Ecclesiastical.
1,296	670,357	683,759	7,601	1,173	692,533	Medical.
2,500	507,818	389,888	79,184	12,221	481,293	Political.
6,573	359,193	335,381	32,363	4,995	372,739	Scientific and other Minor Departments.
72,891	10,612,263	9,538,352	453,900	70,050	10,462,302	TOTAL.
						Miscellaneous Civil Charges—
3,587	797,147	757,904	21,067	3,251	782,222	Territorial and Political Pensions.
40,213	277,162	2,240	236,203	36,453	274,896	Civil Furlough and Absentee Allowances.
216,029	2,063,880	629,272	1,299,836	200,603	2,129,711	Superannuation Allowances and Pensions.
31,810	479,451	252,606	178,618	27,566	458,790	Stationery and Printing.
...	205,423	147,105	...	...	147,105	Exchange (*a*).
6,176	432,234	341,857	37,522	5,791	385,170	Miscellaneous.
297,815	4,255,297	2,130,984	1,773,246	273,664	4,177,894	TOTAL.
						Famine Relief and Insurance—
86	2,145,517	5,335,300	10,685	1,649	5,347,634	Famine Relief.
...	...	...	...	...	...	Construction of Protective Railways.
...	...	...	...	...	...	Construction of Protective Irrigation Works.
...	...	...	...	...	...	Reduction of Debt.
86	2,145,517	5,335,300	10,685	1,649	5,347,634	TOTAL.
807,931	32,035,706	29,322,093	4,972,376	767,384	35,061,853	Carried forward to page 523.
394,509	4,660,021	1,922,533	2,492,282	384,633	4,799,448	*The "Interest on Debt" is distributed as follows:— Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
...	550,604	703,753	...	...	703,753	Under Railway Revenue Account.
...	583,639	621,822	...	...	621,822	Under Irrigation.
394,509	5,803,164	3,248,108	2,492,282	384,633	6,125,023	TOTAL.

ACCOUNT of the EXPENDITURE chargeable on the Revenues of INDIA

[£1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	1878-79. India.	1878-79. England.	1878-79. Exchange.†	1878-79. TOTAL.	18[illegible] India.	18[illegible] England.
	£	£	£	£	£	£
Direct Demands on the Revenues—						
Refunds and Drawbacks	250,529	...	...	250,529	254,645	...
Assignments and Compensations	1,032,118	...	...	1,032,118	1,142,645	...
Charges in respect of Collection, *viz.* :—						
Land Revenue	2,958,216	1,794	381	2,960,391	2,936,536	649
Opium (including cost of Production)	1,697,792	938	199	1,698,929	2,067,336	156
Salt (including cost of Production)	404,743	...	...	404,743	340,464	223
Stamps	73,807	41,645	8,849	124,301	76,974	37,350
Excise	87,839	...	...	87,839	92,038	...
Provincial Rates	64,431	...	...	64,431	47,866	...
Customs	200,417	...	...	200,417	201,280	...
Assessed Taxes	37,617	...	...	37,617	29,886	...
Forest	451,106	3,828	814	455,748	460,079	4,977
Registration	160,800	...	...	160,800	165,208	...
TOTAL	7,419,415	48,205	10,243	7,477,863	7,814,957	43,355
Interest—						
Interest on Debt,* other than that charged to Railways and Irrigation Works	1,872,668	2,593,112	550,985	5,016,765	1,750,635	2,705,976
Interest on other Obligations	382,872	1,125	239	384,236	385,397	427
TOTAL	2,255,540	2,594,237	551,224	5,401,001	2,136,032	2,706,403
Post Office, Telegraph, and Mint—						
Post Office	942,114	91,356	19,411	1,052,881	1,018,122	127,432
Telegraph	443,444	82,477	17,525	543,446	354,290	92,526
Mint	94,607	9,384	1,994	105,985	101,266	8,283
TOTAL	1,480,165	183,217	38,930	1,702,312	1,473,678	228,241
Salaries and Expenses of Civil Departments—						
General Administration	1,269,500	233,410	49,595	1,552,505	1,278,509	220,211
Law and Justice	3,334,982	1,095	233	3,336,310	3,319,536	949
Police	2,423,627	...	...	2,423,627	2,497,755	...
Marine (including River Navigation)	404,861	100,245	21,300	526,406	368,275	120,510
Education	983,507	1,154	245	984,906	967,369	264
Ecclesiastical	153,562	1,638	348	155,548	154,912	1,100
Medical	664,110	7,208	1,532	672,850	662,319	7,901
Political	435,858	12,935	2,748	451,541	418,331	12,240
Scientific and other Minor Departments	328,312	28,380	6,030	362,722	329,867	28,393
TOTAL	9,998,319	386,065	82,031	10,466,415	9,556,873	391,568
Miscellaneous Civil Charges—						
Territorial and Political Pensions	760,301	34,065	7,238	801,604	670,300	21,065
Civil Furlough and Absentee Allowances	4,482	228,001	48,446	280,929	5,232	212,919
Supperannuation Allowances and Pensions	683,273	1,356,894	288,313	2,328,480	874,511	1,361,182
Stationery and Printing	283,471	172,966	36,752	493,189	314,776	97,293
Exchange(*a*)	225,959	...	...	225,959	79,075	...
Miscellaneous	308,025	25,576	5,434	339,035	369,097	19,496
TOTAL	2,265,511	1,817,502	386,183	4,469,156	2,312,991	1,711,955
Famine Relief and Insurance—						
Famine Relief	312,823	597	127	313,547	103,647	343
Construction of Protective Railways	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...
Reduction of Debt	...	...	...	...	...	...
TOTAL	312,823	597	127	313,547	103,647	343
Carried forward to page 524	23,731,773	5,029,823	1,068,738	29,830,334	23,838,178	5,081,865
*The "Interest on Debt" is distributed as follows :—						
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	1,872,668	2,593,112	550,985	5,016,765	1,750,635	2,705,976
Under Railway Revenue Account	860,675	...	...	860,675	1,020,272	34,397
Under Irrigation	656,438	...	...	656,438	686,713	...
TOTAL	3,389,781	2,593,112	550,985	6,533,878	3,466,620	2,740,373

(†) *Vide* foot note on page 510.

(*a*) *Vide* foot-note (a) on page 510.

n India and in England, 1875-76 to 1884-85—continued.

ansactions *in India*, including those of "Exchange."]

		1880-81.				
Exchange.†	Total.	India.	England.	Exchange.†	Total.	HEADS OF EXPENDITURE.
£	£	£	£	£	£	
						Direct Demands on the Revenues—
...	254,645	346,240	...	...	346,240	Refunds and Drawbacks.
...	1,142,645	1,215,013	...	...	1,215,013	Assignments and Compensations.
						Charges in respect of Collection, *viz.*:—
131	2,937,316	2,982,998	681	138	2,983,817	Land Revenue.
32	2,067,524	2,028,669	88	18	2,028,775	Opium (including cost of Production.)
45	340,732	363,536	1	...	363,537	Salt (including cost of Production.)
7,558	121,882	75,863	31,602	6,404	113,869	Stamps.
...	92,038	95,404	...	..	95,404	Excise
...	47,866	46,435	...	...	46,435	Provincial Rates.
...	201,280	198,927	...	...	198,927	Customs.
...	29,886	21,237	...	...	21,237	Assessed Taxes.
1,007	466,663	461,908	4,068	824	466,800	Forest.
...	165,208	173,351	...	...	173,351	Registration.
8,773	7,867,685	8,069,581	36,440	7,384	8,053,405	TOTAL.
						Interest—
547,548	5,004,159	1,403,777	2,341,218	474,402	4,219,397	Interest on Debt,* other than that charged to Railways and Irrigation Works.
86	385,910	413,464	561	114	414,139	Interest on other Obligations.
547,634	5,390,069	1,817,241	2,341,779	474,516	4,633,536	TOTAL.
						Post Office, Telegraph, and Mint—
25,785	1,171,339	1,069,147	106,358	21,551	1,197,056	Post Office.
18,722	465,538	408,965	87,340	17,698	514,003	Telegraph.
1,676	111,225	89,227	3,391	687	93,305	Mint.
46,183	1,748,102	1,567,339	197,089	39,936	1,804,364	TOTAL.
						Salaries and Expenses of Civil Departments—
44,559	1,543,279	1,291,483	245,597	49,765	1,586,845	General Administration.
192	3,320,677	3,249,479	266	54	3,249,799	Law and Justice.
...	2,497,755	2,526,663	...	..	2,526,663	Police
24,385	513,170	399,146	110,766	22,445	532,357	Marine (including River Navigation.)
53	967,686	998,751	407	82	999,240	Education.
223	156,235	157,983	655	133	158,771	Ecclesiastical.
1,599	671,819	660,356	7,203	1,460	669,019	Medical.
2,477	433,048	444,896	86,287	17,484	548,667	Political.
5,745	364,005	371,328	29,851	6,049	407,228	Scientific and other Minor Departments.
79,233	10,467,674	10,100,085	481,032	97,472	10,678,589	TOTAL.
						Miscellaneous Civil Charges—
4,262	695,627	658,859	24,901	5,046	688,806	Territorial and Political Pensions.
43,084	261,235	6,217	219,370	44,451	270,038	Civil Furlough and Absentee Allowances.
275,432	2,511,125	779,815	1,411,023	285,916	2,476,754	Superannuation Allowances and Pensions.
19,687	431,756	411,021	69,585	14,100	494,706	Stationery and Printing.
...	79,075	7,562	...	...	7,562	Exchange (*a*)
3,945	392,538	316,269	30,823	6,246	353,338	Miscellaneous.
346,410	4,371,356	2,179,743	1,755,702	355,759	4,291,204	TOTAL.
						Famine Relief and Insurance—
69	104,059	32,638	1,831	371	34,840	Famine Relief.
...	...	...	...	...	...	Construction of Protective Railways.
...	...	...	...	...	...	Construction of Protective Irrigation Works.
...	...	...	...	...	...	Reduction of Debt.
69	104,059	32,638	1,831	371	34,840	TOTAL.
1,028,302	29,948,345	23,706,627	4,813,873	975,438	29,495,938	Carried forward to page 525.
547,548	5,004,159	1,403,777	2,341,218	474,402	4,219,397	*The "Interest on Debt" is distributed as follows:— Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
6,960	1,070,629	1,248,030	343,869	69,678	1,661,577	Under Railway Revenue Account.
...	686,713	714,046	...	...	714,046	Under Irrigation.
554,508	6,761,501	3,365,853	2,685,087	544,080	6,595,020	TOTAL.

Account of the Expenditure Chargeable on the Revenues of India

[£1 is recorded for every 10 rupees, in respect

Heads of Expenditure.	1875-76. India.	England.	Exchange †	Total.	India	England
	£	£	£	£	£	£
Brought forward from page 516	24,543,500	4,501,895	494,310	29,539,705	26,482,772	4,745,003
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	29,680	...	...	29,680	38,260	...
Railway Revenue Account—						
State Railways: Working Expenses (*a*)	196,234	...	...	196,234	290,656	..
Interest on Debt (*a*)	433,534	...	...	433,534	559,504	...
Annuities in purchase of Railways	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...		..
Guaranteed Companies: Surplus Profits, Land and Supervision (*b*)	310,564	...	...	310,564	347,661	...
Interest (*b*)	33,414	4,606,902	505,841	5,146,157	23,737	4,636,768
Subsidized Companies: Land, &c	...	...	...			...
Advances of Interest	...	...	...	...	..	...
Miscellaneous Railway Expenditure	46,778	...	...	46,778	—6,819	...
Total	1,020,524	4,606,902	505,841	6,133,267	1,214,739	4,636,768
Irrigation—						
Major Works: Working Expenses	350,758	...	..	350,758	363,356	...
Interest on Debt	539,537	...	...	539,537	583,639	...
Madras Irrigation Company (*c*)	520	49,984	5,488	55,902	500	49,983
Minor Works and Navigation	775,581	214	24	775,819	614,984	168
Total	1,666,396	50,198	5,512	1,722,106	1,562,479	50,151
Buildings and Roads—						
Military Works	1,337,738	...	...	1,337,738	1,202,322	...
Civil Works	3,241,388	94,435	10,369	3,346,192	3,252,462	90,920
Total	4,579,126	94,435	10,369	4,683,930	4,454,784	90,920
Army Services—						
Army: Effective	11,061,518	2,124,721	233,296	13,419,535	11,204,086	2,259,759
Non-Effective	663,746	1,458,475	160,141	2,282,362	643,105	1,685,162
Military Operations in Afghanistan	...	...	...	...	.	..
Egypt	..	.	...	...	...	...
Total	11,725,264	3,583,196	393,437	15,701,897	11,847,191	3,944,921
Total Expenditure, Imperial and Provincial	43,564,490	12,836,626	1,409,	57,810,585	45,600,225	13,467,763
Add—Portion of Allotments to Provincial Governments not spent by them in the year	10,065	...	...	—434,691	238,962	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	—444,746				—364,022	
Total Expenditure charged against Revenue	43,129,809	12,836,626	1,409,469	57,375,904	45,475,165	13,467,763
Expenditure not charged to Revenue—						
Capital Expenditure on Public Works not charged against Revenue—						
State Railways: Construction	2,420,110	743,639	81,652	3,245,401	2,247,076	616,118
Redemption of Liabilities	...	.	...		.	...
Irrigation Works	1,101,546	4,269	469	1,106,284	940,319	3,096
Madras Irrigation and Canal Company's Undertaking Purchase of	...	...	.	..	.	...
Miscellaneous Public Improvements	...	...		...	...	...
Total	3,521,656	747,908	82,121	4,351,685	3,187,395	619,214

† *Vide* foot-note (*a*) on page 510. (*a*) See foot-note (*b*) on page 510. (*b*) See foot-note (*c*) on page 510.

n India and in England, 1875-76 to 1884-85—continued.

ansactions *in India*, including those of "Exchange."]

		1877-78.				HEADS OF EXPENDITURE.
Exchange.†	TOTAL.	India.	England.	Exchange †	TOTAL.	
£	£	£	£	£	£	
807,931	32,035,706	29,322,093	4,972,376	767,384	35,061,853	Brought forward from page 517.
...	38,260	50,896	...	...	50,896	**Construction of Railways** (Charged against Revenue, in addition to that under Famine Insurance.)
						Railway Revenue Account—
...	290,656	429,734	...	...	429,734	State Railways: Working Expenses(*a*).
...	559,504	703,753	...	...	703,753	Interest on Debt(*a*).
...	...	...	...	...	...	Annuities in purchase of Railways.
...	...	...	...	...	...	Interest on Capital deposited by Companies.
...	347,661	866,029	...	...	866,029	Guaranteed Companies: Surplus Profits, Land, &c. (*b*). Interest(*b*).
789,502	5,450,007	21,354	4,635,491	715,393	5,372,238	Subsidized Companies: Land, &c.
...	...	...	...	...	...	Advances of Interest.
...	...	...	...	...	...	
...	*—6,819*	22,126	...	...	22,126	Miscellaneous Railway Expenditure.
789,502	6,641,009	2,042,956	4,635,491	715,393	7,393,880	TOTAL.
						Irrigation—
...	363,356	370,721	126	19	370,866	Major Works: Working Expenses,
...	583,639	621,822	...	...	621,822	Interest on Debt.
8,511	58,904	352	49,983	7,714	58,049	*Madras Irrigation Company.*(*c*)
29	615,181	757,759	...	...	757,759	Minor Works and Navigation.
8,540	1,621,170	1,750,654	50,109	7,733	1,808,496	TOTAL.
						Buildings and Roads—
...	1,202,322	1,153,933	...	...	1,153,933	Military Works.
15,481	3,358,863	2,985,620	96,642	14,915	3,097,177	Civil Works.
15,481	4,561,185	4,139,553	96,642	14,915	4,251,110	TOTAL.
						Army Services—
384,769	13,848,614	11,710,983	2,300,719	355,069	14,366,771	Army: Effective.
286,932	2,615,199	647,528	1,980,531	305,654	2,933,713	Non-Effective.
...	...	...	...	...	...	Military Operations in Afghanistan.
...	...	...	...	...	...	Egypt.
671,701	16,463,813	12,358,511	4,281,250	660,723	17,300,484	TOTAL.
2,293,155	61,361,143	49,664,703	14,035,868	2,166,148	65,866,719	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
		393,458				ADD—Portion of Allotments to Provincial Governments not spent by them in the year.
...	*—125,060*	...	...	...	367,802	DEDUCT—Portion of Provincial Expenditure defrayed from Provincial balances.
		—25,656				
2,293,155	61,236,083	50,032,505	14,035,868	2,166,148	66,234,521	**Total Expenditure charged against Revenue.**
						Expenditure not charged to Revenue—
						Capital Expenditure on Public Works not charged against Revenue.
104,906	2,968,100	2,834,679	1,146,549	176,946	4,158,174	State Railways: Construction.
...	...	...	...	...	...	Redemption of Liabilities.
527	943,942	805,810	274	43	806,127	Irrigation Works.
...	...	...	...	...	...	*Madras Irrigation and Canal Company's Undertaking: Purchase of*
...	...	...	...	...	...	*Miscellaneous Public Improvements.*
105,433	3,912,042	3,640,489	1,146,823	176,989	4,964,301	TOTAL.

(*c*) The figures against this head in the columns headed "India" and "England" represent charges for L[illegible]nd Supervision, and Interest respectively.

Account of the Expenditure Chargeable on the Revenues of India

[£1 is recorded for every 10 rupees, in respect o

Heads of Expenditure.	1878-79. India.	1878-79. England.	1878-79. Exchange.†	1878-79. Total.	187 India.	187 England.
	£	£	£	£	£	£
Brought forward from page 518	23,731,773	5,029,823	1,068,738	29,830,334	23,838,178	5,081,865
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	171,782	...	...	171,782	1,548,848	244,426
Railway Revenue Account—						
State Railways: Working Expenses (*a*)	747,748	...	...	747,748	1,450,072	...
Interest on Debt (*a*)	860,675	...	...	860,675	1,029,272	34,397
Annuities in purchase of Railways	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision (*b*)	971,563	...	...	971,563	711,223	...
Interest (*b*)	17,243	4,689,276	996,379	5,702,898	13,861	4,702,479
Subsidized Companies: Land, &c.	...	...	...	...	...	...
Advances of Interest	...	...	...	...	...	...
Miscellaneous Railway Expenditure	48,423	...	...	48,423	19,683	...
Total	2,645,652	4,689,276	996,379	8,331,307	3,224,111	4,736,876
Irrigation—						
Major Works: Working Expenses	381,422	128	27	381,577	414,475	126
Interest on Debt	656,438	...	...	656,438	685,713	...
Madras Irrigation Company (*c*)	585	49,983	10,620	61,188	472	49,983
Minor Works and Navigation	629,484	1,611	343	631,438	667,830	1,092
Total	1,667,529	51,722	10,990	1,730,641	1,769,490	51,201
Buildings and Roads—						
Military Works	1,190,593	...	...	1,190,593	966,307	...
Civil Works	3,032,811	97,540	20,725	3,151,076	2,790,735	140,045
Total	4,223,404	97,540	20,725	4,341,669	3,757,042	140,045
Army Services—						
Army: Effective	11,819,486	1,970,707	418,737	14,208,930	12,091,466	1,998,620
Non-Effective	689,797	1,936,118	411,387	3,037,302	690,329	2,115,824
Military Operations in Afghanistan	600,270	76,110	16,172	692,552	4,642,143	174,480
Egypt	...	...	...	...	...	...
Total	13,109,553	3,982,935	846,296	17,938,784	17,423,938	4,288,924
Total Expenditure, Imperial and Provincial	45,550,093	13,851,296	2,943,128	62,344,517	51,561,607	14,543,337
Add—Portion of Allotments to Provincial Governments not spent by them in the year	716,378	...	...	715,405	633,077	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	—973				—19,778	
Total Expenditure charged against Revenue.	46,265,498	13,851,296	2,943,128	63,059,922	52,174,906	14,543,337
Expenditure not charged to Revenue—						
Capital Expenditure on Public Works not charged against Revenue—						
State Railways: Construction	2,636,605	683,406	145,210	3,465,221	2,284,244	537,749
Redemption of Liabilities	...	...	...	...	10,675	9,565,939
Irrigation Works	784,950	9,463	2,011	796,424	594,276	3,206
Madras Irrigation and Canal Company's Undertaking: Purchase of	...	...	...	...	...	...
Miscellaneous Public Improvements	259,356	...	...	259,356	85,000	...
Total	3,680,911	692,869	147,221	4,521,001	2,974,195	10,106,894

Vide foot-note (*) on page 510. (*a*) See foot-note (*b*) on page 510.

in India and in England, 1875-76 to 1884-85—continued.

ransactions *in India*, including those of "Exchange."]

6.		1880-81.				HEADS OF EXPENDITURE.
Exchange.†	TOTAL.	India.	England.	Exchange.†	TOTAL.	
£	£	£	£	£	£	
1,028,302	29,948,345	23,706,627	4,813,873	975,438	29,495,938	Brought forward from page 519.
49,459	1,842,733	1,638,190	694,697	140,767	2,473,654	**Construction of Railways** (Charged against Revenue, in addition to that under Famine Insurance.)
						Railway Revenue Account—
...	1,450,072	3,228,260	...	...	3,228,260	State Railways: Working Expenses(*a*).
6,960	1,070,629	1,248,030	343,869	69,678	1,661,577	Interest on Debt(*a*).
...	...	...	993,298	201,273	1,194,571	Annuities in purchase of Railways.
...	...	...	...	...	...	Interest on Capital deposited by Companies.
...	711,223	415,858	...	...	415,858	Guaranteed Companies: Surplus Profits, Land, &c. (*b*).
951,535	5,667,875	7,447	3,254,504	659,461	3,921,412	Interest (*b*).
...	...	...	...	...	...	Subsidized Companies: Land, &c.
...	...	...	...	...	...	Advances of Interest.
...	19,683	57,708	...	...	57,708	Miscellaneous Railway Expenditure.
958,495	8,919,482	4,957,303	4,591,671	930,412	10,479,386	TOTAL.
						Irrigation—
25	414,626	425,347	126	26	425,499	Major Works: Working Expenses.
...	686,713	714,046	...	...	714,046	Interest on Debt.
10,114	60,569	555	49,983	10,128	60,666	*Madras Irrigation Company.*(*c*)
221	669,143	703,817	5,286	1,071	710,174	Minor Works and Navigation.
10,360	1,831,051	1,843,765	55,395	11,225	1,910,385	TOTAL.
						Buildings and Roads—
...	966,307	969,168	...	...	969,168	Military Works.
28,338	2,959,118	3,256,386	88,249	17,882	3,362,517	Civil Works.
28,338	3,925,425	4,225,554	88,249	17,882	4,331,685	TOTAL.
						Army Services—
404,416	14,494,502	11,911,315	2,039,610	413,287	14,364,212	Army: Effective.
428,132	3,234,285	702,153	2,064,928	418,417	3,185,498	Non-Effective.
35,305	4,851,528	11,297,926	70,563	14,298	11,382,787	Military Operations in Afghanistan.
...		...	...	...	...	Egypt.
867,853	22,580,715	23,911,394	4,175,101	846,002	28,932,497	TOTAL.
2,942,807	69,047,751	60,282,833	14,418,986	2,921,726	77,623,545	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
		336,686				ADD—Portion of Allotments to Provincial Governments not spent by them in the year.
...	613,299		...	...	297,961	
		—38,725				DEDUCT—Portion of Provincial Expenditure defrayed from Provincial balances.
2,942,807	69,661,050	60,580,794	14,418,986	2,921,726	77,921,506	**Total Expenditure charged against Revenue.**
						Expenditure not charged to Revenue—
						Capital Expenditure on Public Works not charged against Revenue—
108,812	2,930,805	2,370,319	570,678	115,637	3,056,634	State Railways: Construction.
1,935,645	11,512,259	...	...	...		Redemption of Liabilities.
649	598,131	614,070	...	...	614,070	Irrigation Works.
...	...	...	...	...	...	*Madras Irrigation and Canal Company's Undertaking: Purchase of*
...	85,000	70,000	...	...	70,000	*Miscellaneous Public Improvements.*
2,045,106	15,126,195	3,054,389	570,678	115,637	3,740,704	TOTAL.

(*b*) See foot-note (*b*) on page 510. (*c*) See foot-note (*c*) on page 523.

ACCOUNT of the EXPENDITURE Chargeable on the Revenues of INDIA,

[£1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	1881-82.				1882-83.			
	India.	England.	Exchange.†	TOTAL.	India.	England.	hange.†	TOTAL.
	£	£	£	£	£	£	£	£
Brought forward from page	26,048,693	5,017,479	1,035,111	32,101,283	25,937,563	5,017,257	1,150,924	32,105,744
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	74,175	363,491	74,989	512,655	384,659	78,302	17,962	480,923
Railway Revenue Account—								
State Railways: Working Expenses (*a*)	3,365,144	...	...	3,365,144	3,768,314	...	...	3,768,314
Interest on Debt (*a*)	1,461,476	352,852	72,794	1,887,122	1,621,147	348,092	79,850	2,049,089
Annuities in purchase of Railways	...	1,239,446	255,699	1,495,145	...	1,216,735	279,111	1,495,846
Interest on Capital deposited by Companies	...	...	...	...	32,950	...	...	32,950
Guaranteed Companies: Surplus Profits, Land and Supervision (*b*)	408,076	...	...	408,076	558,772	...	...	558,772
Interest (*b*)	6,958	3,264,813	673,535	3,945,306	8,038	3,309,834	759,253	4,077,125
Subsidized Companies: Land, &c.	13,226	...	...	13,226	25,992	...	...	25,992
Advances of Interest	...	4,301	887	5,188	...	13,671	3,136	16,807
Miscellaneous Railway Expenditure	51,860	...	...	51,860	253,995	...	...	253,995
TOTAL	5,306,740	4,861,412	1,002,915	11,171,067	6,269,208	4,888,332	1,121,350	12,270
Irrigation—								
Major Works: Working Expenses	455,442	193	40	455,675	501,730	206	47	501,983
Interest on Debt	741,863	...	...	741,863	815,776	...	...	815,776
Madras Irrigation Company(*c*)	513	49,983	10,312	60,808	75	24,903	5,713	30,691
Minor Works and Navigation	789,984	22	4	790,010	899,888	1,234	283	901,405
TOTAL	1,987,802	50,198	10,356	2,048,356	2,217,469	26,343	6,043	2,249,855
Buildings and Roads—								
Military Works	1,070,546	...	...	1,070,546	962,547	1,771	406	964,724
Civil Works	3,861,500	96,018	19,809	3,977,327	4,265,454	82,238	18,865	4,366,557
TOTAL	4,932,046	96,018	19,809	5,047,873	5,228,001	84,009	19,271	5,331,281
Army Services—								
Army: Effective	12,485,317	1,765,548	364,234	14,615,099	11,436,355	1,668,474	382,737	13,487,566
Non-Effective	733,416	2,231,934	460,451	3,425,801	802,865	2,230,734	511,715	3,545,314
Military Operations in Afghanistan	1,631,924	13,003	2,683	1,647,610	17,869	...	...	17,869
Egypt	...	...	...	...	1,176,142	107,811	24,731	1,308,684
TOTAL	14,850,657	4,010,485	827,368	19,688,510	13,433,231	4,007,019	919,183	18,359,433
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	53,200,113	14,399,083	2,970,548	70,569,744	53,470,131	14,101,262	3,234,733	70,806,126
ADD—Portion of Allotments to Provincial Governments not spent by them in the year	1,521,019	...	...	1,519,792	112,171	...	...	—1,202,626
DEDUCT—Portion of Provincial Expenditure defrayed from Provincial balances	—1,227				—1,314,797			
Total Expenditure charged against Revenue	54,719,905	14,399,083	2,970,548	72,089,536	52,267,505	14,101,262	3,234,733	69,603,500
Expenditure not charged to Revenue—								
Capital Expenditure on Public Works not charged against Revenue—								
State Railways: Construction	1,620,227	439,325	90,633	2,150,185	1,427,752	370,114	84,901	1,882,767
Redemption of Liabilities	...	586,300	120,954	707,254	...	480,333	110,185	590,518
Irrigation Works	565,428	...	...	565,428	561,643	...	...	561,643
Madras Irrigation and Canal Company's Undertaking: Purchase of	...	...	...	...	...	1,762,582	404,324	2,166,906
Miscellaneous Public Improvements	68,906	...	...	68,906	49,808	...	...	49,808
TOTAL	2,254,561	1,025,625	211,587	3,491,773	2,039,203	2,613,029	599,410	5,251,642

(†) *Vide* foot-note on page 510. (*a*) See foot-note (*b*) on page 510.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 24th March 1886.

E. W. KELLNER,
Deputy Comptroller General.

in India and in England, 1875-76 to 1884-85—continued.

transactions *in India*, including those of "Exchange."]

1883-84.				1884-85.				HEADS OF EXPENDITURE.
India.	England.	Exchange.†	TOTAL.	India.	England.	Exchange.†	TOTAL.	
£	£	£	£	£	£	£	£	
25,996,038	5,085,787	1,162,155	32,243,980	27,433,359	5,227,581	1,270,260	33,931,200	Brought forward from page 521.
—176,414	97	22	—176,295	263,501	...	...	263,501	**Construction of Railways** (Charged against Revenue in addition to that under Famine Insurance.)
								Railway Revenue Account—
3,890,122	...	...	3,890,122	4,212,896	...	...	4,212,896	State Railways: Working Expenses(*a*).
1,784,873	311,593	71,202	2,167,668	1,957,935	353,326	85,855	2,397,116	Interest on Debt(*a*).
...	1,203,118	274,925	1,478,043	...	1,220,582	296,592	1,517,174	Annuities in purchase of Railways.
85,396	...	...	85,396	118,170	...	...	118,170	Interest on Capital deposited by Companies.
637,272	...	...	637,272	492,952	...	...	492,952	Guaranteed Companies: Surplus Profits, Land, &c. (*b*)
12,521	3,284,241	750,484	4,047,246	29,051	3,217,240	781,763	4,028,654	Interest(*b*).
54,573	...	...	54,573	39,551	...	...	39,551	Subsidized Companies: Land, &c.
...	27,801	6,353	34,154	...	36,395	8,844	45,239	Advances of Interest.
—129,405	...	...	—129,405	97,554	...	...	97,554	Miscellaneous Railway Expenditure.
6,335,352	4,826,753	1,102,964	12,265,069	6,948,709	4,827,543	1,173,054	12,949,306	TOTAL
								Irrigation—
514,794	43	10	514,847	571,780	...	...	571,780	Major Works: Working Expenses.
893,665	...	...	893,665	932,004	...	...	932,004	Interest on Debt.
...	...	...	...	...	...	...	...	*Madras Irrigation Company* (*c*)
749,313	1,591	363	751,267	745,119	65	16	745,200	Minor Works and Navigation.
2,157,772	1,634	373	2,159,779	2,248,903	65	16	2,248,984	TOTAL.
								Buildings and Roads—
1,012,303	5,825	1,331	1,019,459	943,344	5,071	1,232	949,647	Military Works.
4,685,023	86,515	19,770	4,791,308	3,977,220	66,300	16,110	4,059,630	Civil Works.
5,697,326	92,340	21,101	5,810,767	4,920,564	71,371	17,342	5,009,277	TOTAL.
								Army Services—
11,082,280	1,680,654	384,047	13,146,981	11,201,832	1,614,138	392,222	13,208,192	Army: Effective.
822,012	3,336,768	762,487	4,921,267	821,797	2,360,284	573,530	3,755,611	Non-Effective.
..	...	...	...	...	...	...	...	Military Operations in Afghanistan.
47,874	6,162	1,408	55,444	...	...	...	...	Egypt.
11,952,166	5,023,584	1,147,942	18,123,692	12,023,629	3,974,422	965,752	16,963,803	TOTAL.
51,962,240	15,030,195	3,434,557	70,426,992	53,838,665	14,100,982	3,426,424	71,366,071	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
123,501	...	...	—464,679	73,840	...	...	—288,944	ADD—Portion of Allotments to Provincial Governments not spent by them in the year.
—588,180				—362,784				DEDUCT—Portion of Provincial Expenditure defrayed from Provincial balances.
51,497,561	15,030,195	3,434,557	69,962,313	53,549,721	14,100,982	3,426,424	71,077,127	**Total Expenditure charged against Revenue.**
								Expenditure not charged to Revenue—
								Capital Expenditure on Public Works not charged against Revenue.
2,434,281	769,728	175,891	3,379,900	2,186,573	1,077,705	261,874	3,526,152	State Railways: Construction.
...	566,261	129,396	695,657	...	1,314,746	319,472	1,634,218	Redemption of Liabilities.
701,037	8,573	1,959	711,569	694,920	4,458	1,083	700,461	Irrigation Works.
...	12,785	2,921	15,70	..	...	...	...	*Madras Irrigation and Canal Company's Undertaking: Purchase of*
—533,070	...	...	—533,070	...	...	...	...	*Miscellaneous Public Improvements.*
2,602,248	1,357,347	310,167	4,269,762	2,881,493	2,396,909	582,429	5,860,831	TOTAL.

(*b*) See foot-note (*c*) on page 510. (*c*) See foot-note (*c*) on page 523.

E. GAY,
Offg. Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

APPROPRIATION REPORT

ON

THE ACCOUNTS OF 1884-85.

BY

E. GAY, *Officiating Comptroller and Auditor General.*

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GOVERNMENT OF INDIA.

APPROPRIATION REPORT ON THE ACCOUNTS OF 1884-85.

GENERAL REVIEW.

THE following Summary shows the results which are the subject of this report, and the details of which will be found in the Statements on pages 89 to 102. Throughout the report the figures are pounds (£1=R10) with the last two figures cut off for shortness' sake; thus 149,7 reads one hundred and forty-nine thousand seven hundred pounds:—

Receipts. Budget.	Receipts. Accounts.		Revenue and Expenditure.	Outgoings. Budget.	Outgoings. Accounts.
...	...	A	Interest	4,162,2	4,349,3
50,704,0	51,080,0	B	Principal heads of Revenue .	9,016,6	9,546,1
1,734,7	1,792,1	C	Post Office, Telegraph and Mint.	2,158,4	2,070,6
1,455,6	1,372,4	D	Civil Administration . .	11,426,1	11,634,5
1,256,1	1,388,0	E	Miscellaneous . . .	3,973,8	3,876,7
...	...	F	Famine	1,750,0	1,500,0
13,631,1	13,147,0	G	Productive Public Works .	12,542,8	12,371,7
917,7	1,037,6	H	Public Works not classed as Productive.	6,089,0	6,478,1
861,2	798,7	K	Army Services . . .	16,098,6	15,998,0
...	...	L	Exchange . . .	3,538,1	3,229,4
...	...	M	Provincial Surplus +or deficit—	—514,5	—288,9
...	...		Imperial Surplus +or deficit— .	+319,3	—149,7
70,560,4	70,615,8		TOTAL .	70,560,4	70,615,8

Receipts. Budget.	Receipts. Accounts.		Other Transactions.	Outgoings. Budget.	Outgoings. Accounts.
+319,3	—149,7		Imperial surplus or deficit as above.	...	...
...	19,1		Extraordinary Receipt .	...	...
...	...	N	Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	4,764,4	5,412,0
2,221,1	1,194,0	O	Permanent Debt . .	...	...
763,8	958,4	P	Unfunded Debt . . .	...	...
376,2	746,8	Q	Deposits and Advances .	...	...
115,4	24,0	R	Loans by Government .	...	...
...	...	S	Guaranteed and Subsidized Companies, Capital Accounts.	1,753,0	392,0
...	...	T	Remittances . . .	251,5	349,4
16,500,0	13,758.9	U	Secretary of State's Bills .	16,500,0	12,921,3
16,046,2	17,313,1	V	Cash balance, April 1st .	...	...
...	...		Ditto March 31st .	13,073,1	14,789,9
36,342,0	33,864,6		GRAND TOTAL .	36,342,0	33,864,6

2. The general remarks that I have to offer, before proceeding to details, are grouped under two heads, *viz.*, comparison between 1883-84 and 1884-85, and comparison between Budget Estimates and Accounts of 1884-85.

Comparison with the year 1883-84.

3. The comparison in respect of revenues is as follows :—

REVENUES.	1883-84.	1884-85.	Difference + or —
Principal Heads of Revenue	52,037,7	51,080,0	—957,7
Post Office, Telegraph and Mint	1,672,8	1,792,1	+119,3
Civil Administration	1,427,7	1,372,4	—55,3
Miscellaneous	1,512,6	1,388,0	—124,6
Productive Public Works	13,240,5	13,147,0	—93,5
Public Works not classed as Productive	879,9	1,037,6	+157,7
Army Services—			
Ordinary Account	952,5	798,7	—153,8
War Account	3,7	...	—3,7
	71,727,4	70,615,8	—1,111,6

4. The falling off under Principal Heads of Revenue is mainly under Land Revenue (21,832,2 against 22,361,9) owing to the advance collections in 1883-84, as noticed in paragraph 4 of last year's report, and under Opium, (8,816,5 against 9,556,5,) owing to 46,698 chests of Bengal opium having been sold in 1884-85 against 54,400 in the previous year. Provincial Rates, Customs and Forest, also show a decline of 310,2. On the other hand, Salt, Excise and Stamps shew an improvement of 630,1.

5. Larger importations of silver contributed 51,1 more under seignorage duty; Post Office brought in an excess of 28,5 under sale of Postage Stamps, and the recoveries from Railway Companies, postponed from last year, raised the Telegraph Receipts.

6. A falling off in the receipts classed under Law and Justice, and less work performed by Dockyards for other departments, chiefly account for the decrease under Civil Administration.

7. Last year's figures were abnormally high under Miscellaneous, owing to a special adjustment of 130,0 on account of interest on the Bombay Port Trust Loan.

8. The depression of the wheat trade severely affected the Revenue of the East Indian Railway in 1884-85, against 4,999,4 and is the principal cause of the diminished receipts under 4,310,4, Productive Public Works. But this decrease was neutralized, to a large extent, by increased traffic on other lines, and by additional mileage opened during the year.

9. The inclusion, for the first time, of Southern Mahratta Railway Earnings, and the increased traffic on the Punjab Railways, arising from the movement of troops and materials to the North-Western Frontier, chiefly contributed to the increase under Revenue from Public Works not classed as Productive.

10. Army Receipts are worse, mainly owing to reduced sales of Commissariat, Clothing, and Ordnance Stores. Last year's figures, moreover, included certain special items noticed in paragraph 304 of last year's Report.

11. The comparison of the Expenditure side is as follows :—

	1883-84.	1884-85.	Difference + or —
Interest	4,277,4	4,349,3	+71,9
Principal Heads of Revenue	8,482,6	9,546,1	+1,063,5
Post Office, Telegraph and Mint	1,984,0	2,070,6	+86,6
Civil Administration	11,250,0	11,634,5	+384,5
Miscellaneous	3,882,5	3,876,7	—5,8
Famine	1,500,0	1,500,0	...
Productive Public Works	12,032,8	12,371,7	+338,9
Public Works not classed as Productive	6,580,7	6,478,1	—102,6
Army Services—			
Ordinary Account	16,921,7	15,895,3	—1,026,4
War Account	54,1	102,7	+48,6
Exchange	3,838,8	3,229,4	—609,4
	70,804,6	71,054,4	+249,8

12. The increase of 71,9 under *Interest* is caused by the Discount, 184,2, on the 3 millions India 3 per cent. stock issued in England, and if this item is left out of the comparison, the result will be a reduction of the charge in 1884-85 to 112,3 below that of the previous year. The annual transfer of Debt from Ordinary to P. P. Works explains the cause of this decrease.

13. The unusually heavy payments made in 1884-85, *viz.*, 2,827,7 against 1,721,8 in last year, for cultivation and manufacture of Bengal opium, account for the increase of expenditure under *Principal Heads of Revenue.*

14. Under the next head, the large excess is attributed to the erection of additional lines of telegraph, the establishment of additional offices, and the alteration of the line from Koom to Teheran.

15. The largest share of the increase under *Civil Administration* is 258,6 under Political, of which 183,0 is due to the Afghan Delimitation Commission. The other principal increases are 66,9 under Law and Justice, 71,7 under Police, and 54,5 under Educational charges.

16. Interest on Debt for P. P. Works alone accounts for 200,3 of the total increase under *Productive Public Works*, the rest is due to additional outlay on certain State Railways for the repair of damages by floods, and for renewal of Sleepers and Permanent Way.

17. The figures of 1883-84 included large transfers between Productive and Ordinary heads, resulting in a net addition of 48,0 to the charges under *Public Works not classed as Productive.* Omitting this sum from the comparison, the difference is the result chiefly of savings in Military Works expenditure.

18. The figure under *Army*, last year, included a payment to the War Office of 1 million sterling on account of arrears of Non-effective charges. Leaving this out of the comparison, the difference is so small as to need no remark.

19. The reduction in the charge for *Exchange* is due to the short drawings of the year, *viz.*, 13,758,9 against 17,599,8, last year.

Comparison of Accounts with Budget Estimates, 1884-85.

20. The following figures exhibit the differences in the net accounts :—

	Better.	Worse.
A Interest	...	187,1
B Principal Heads of Revenue	...	153,5
C Post Office, Telegraph, and Mint	145,2	...
D Civil Administration	...	291,6
E Miscellaneous	229,0	...
F Famine	250,0	...
G Productive Public Works	...	313,0
H Public Works not classed as Productive	...	269,2
K Army Services	38,1	...
L Exchange	308,7	...
	971,0	1,214,4
Combined Deficit	...	243,4

21. The increase under *Interest* is chiefly due to the discount (184,2) on the issue of 3 millions India 3 per cent. stock in 1884-85, no provision for which was made when the Estimate was framed.

22. Under *Revenue* the receipts are better than estimate by 376,0, but the charges are also in excess by 529,5. The Opium revenue yielded 222,3 more than was expected. This excess was, however, more than counterbalanced by increased expenditure, caused by the unusually large crop collected during the

year. Salt and Excise yielded 250,7 and 209,9, net, more than was anticipated, but Customs fell short by 254,4, net, and a number of smaller variations caused the actuals to fall below the estimate.

23. The improvement under *Post Office, Telegraph, and Mint* is the result of increased mint receipts on silver and copper coinage, and of savings in Telegraph charges.

24. The largest share of the increase under *Civil Administration* occurs under Political, which is 215,8 in excess, and includes the charges for the Afghan Delimitation Commission, the expedition against the Zhob Kakars and the mission to Guada, for which no provision was made in the Estimate.

25. Under *Miscellaneous* the improvement is principally due to larger receipts than were estimated for under "Interest" and "Miscellaneous", and to savings in Territorial and Political Pensions.

26. Under *Famine* provision was made in the Estimate for special expenditure of 250,0 from Provincial funds on the Jhansi-Manickpore Railway, but the amount was not spent.

27. *Productive Public Works* shews a net decrease of 313,0, mainly owing to the collapse of the wheat trade having affected the Railway Revenue of the year, and to additional outlay having been rendered necessary to repair damages by floods, and to renew sleepers and permanent way.

28. The excess expenditure on other *Public Works*, amounting to 269,2 net, is chiefly due to additional outlay on Frontier Railways, and to the adjustment of old advances to the Bengal Iron Works and for the late Exhibition Buildings at Calcutta. This excess would have been larger, had not increased Traffic receipts from the movement of troops and material to the North-Western Frontier, served to counterbalance a portion of the charges.

29. *Army* shews a slightly better result than anticipated.

30. The improvement in *Exchange* is the result of the diminished drawings of the Secretary of State. The Estimate provided 16,500,0 at 19·50 against 13,758,9 actually drawn during the year at 19·30.

31. The Budget estimated for an excess expenditure of 195,2 on the whole Account, but this included an expenditure of 514,5 out of past accumulations of Provincial and Local Balances, thereby making a surplus in the Imperial account of 319,3. The accounts shew that there was a deficit of 149,7 in the Imperial account, and that the Provincial and Local balances were diminished by 288,9 only, instead of by 514,5 as estimated.

32. The following gives, in detail, the differences between accounts and Budget Estimates, as noted above in paragraph 20, the sign + meaning better, and—worse than Estimate :—

	Revenue Side			Expenditure Side.		
	Imperial	Provincial	Total	Imperial	Provincial	Total.
Interest	..	..	...	—186.5	—6	—187,1
Principal Heads of Revenue	+126,2	+249,8	+376,0	—474.4	—55,1	—529,5
Post Office, Telegraph, and Mint	+58,5	—1,1	+57,4	+87,8	...	+87,8
Civil Departments	—32,3	—50,9	—83,2	—198,8	—9,6	—208,4
Miscellaneous	+76,3	+55,6	+131,9	+103,4	—6,3	+97,1
Famine	.	...	...	+6,4	+243,6	+250,0
Productive Public Works	—515,7	+31,6	—484,1	+225,1	—54,0	+171,1
Public Works not Productive	+112,3	+7,6	+119,9	—204,0	—185,1	—389.1
Army	—62,5	...	—62,5	+100,6	...	+100,6
Exchange	.	...	...	+308,7	...	+308,7
Total	—237,2	+292,6	+55,4	—231,7	—67,1	—298,8
Total both sides	—468,9	+225,5	—243,4	...	...	...

33. I may add here that this review is based on the accounts and estimates as compiled in the old form, and does not take account of the changes recently introduced. This is necessary as the accounts must follow the arrangement of the estimates, but I shall have the accounts of 1884-85 recast in the new form, in order that they may be used in the examination of future estimates and actuals. The principal changes contemplated in the new form are as follow :—

Interest Receipts will be exhibited under an independent group head; "Army" will be split up into "Effective" and "Non-Effective"; and the technical distinction between Productive and Non-Productive Public Works will be removed. The Public Works heads of account will be arranged under four groups, *viz.*, (1) Railway construction charged against Revenue, (2) Railway Revenue Account, (3) Irrigation, and (4) Buildings and Roads. But the principal change will consist in the method of showing the gain or loss by exchange on the year's transactions, and its effect upon the Revenues and Expenditure of the Government of India. By the new plan, exchange, at the average rate of Council Bills and Telegraphic Transfers sold during the year, will be calculated on all transactions in England. The exchange on Revenue and Expenditure will be taken as additions to the English Revenue and Expenditure of the year, and that on the "Capital outlay on Public Works not charged against Revenue" will go to increase such outlay. Actual cases of gain or loss to the Government, in no way arising from the accounts being prepared at the conventional rate of 2 shillings the rupee, but due to Government undertaking the duty of making remittances on various accounts at various rates for which it does not obtain an exact re-imbursement, will be taken under Miscellaneous Revenue or Expenditure of the year. Exchange on all other transactions will be brought to account under a new debt head, styled "Exchange Adjusting Account." The substitution of this mode of adjustment will affect the surplus or deficit of a year worked out under the old system; and, it has been ascertained that the deficit of 149,7 in 1884-85, shewn at p. 91 of this Report, will, under the new system, be increased to 386,4.

Section A.—INTEREST.

1883-84. Accounts.		Budget	1884-85. Revised.	Accounts
4,277,4	EXPENDITURE	4,162,2	4,404,9	4,349,3

34. During 1884-85 there was no addition to the Debt in India except a sum of 8,5 subscribed to the Cawnpore-Furruckabad Railway debenture loan at 4 per cent., and 5,4 received on sale of Government Stock Notes. In England a loan of 3 millions was raised at 3 per cent., which was taken up at 93·865, and in addition to this operation, it became necessary to issue India Stock for 239,8 at 3½ per cent., and for 248,5 at 3 per cent., with a view to the redemption of obligations connected with the East Indian and Eastern Bengal Railways aggregating 62,7, as well as for discharge of a portion of the 4 per cent. India Debentures (8,006,5) which fell due in August 1884. Of these debentures 5 millions were presented for renewal into 3½ per cent. Stock. The Public Debt of India in this country and in England on 31st March 1885 was 93,183,6 and 69,271,1, respectively against 93,192,6 and 68,108,8 on the corresponding date in the preceding year. The results of 1884-85 may be contrasted as follows with the expectations of the estimates and the corresponding amounts of the past year:—

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	INDIA—			
2,524,8	Debt incurred	2,520,0	8,2	13,9
12,8	Debt discharged	20,0	33,2	20,2
2,512,0	NET IN INDIA .	2,500,0	—25,0	—6,3
	ENGLAND—			
	Debt incurred—			
...	at 4 per cent.	873,7	811,6	811,6
591,0	at 3½ per cent.	...	239,8	239,8
...	at 3 per cent.	6,906,5	3,222,0	3,248,6
591,0	TOTAL INCURRED .	7,780,2	4,273,4	4,300,0
	Debt discharged—			
3,5	at 5 per cent.	...	1,0	4
24,7	at 4½ per cent.	...	31,7	39,6
11,8	at 4 per cent.	8,059,1	3,060,3	3,059,7
40,0	TOTAL DISCHARGED .	8,059,1	3,093,0	3,099,7
+551,0	NET IN ENGLAND .	—278,9	+1,180,4	+1,200,3
+3,063,0	NET IN INDIA AND ENGLAND .	+2,221,1	+1,155,4	+1,194,0*

*The above amounts are exclusive of —40,6, comprising 38,0 charged to Productive Public Works Revenue Account on account of Sinking Funds of East Indian and Eastern Bengal Railways, and 2,6 charged to Deposit Account of Commission for Reduction of Debt.

Interest on Ordinary Debt.

35. In the following figures the charge under this head is analysed in the usual form. As regards India, the full amount of interest has not been drawn, the excess over the previous year being due to interest on the Loan opened in August 1883. The sum of 6,8 entered against discount and miscellaneous consists of 9,6 realised on Government Securities held on Government account, less 2,8, being loss from the transfer of some of these securities from the 4½ into the 4 per cent. Loan. These two operations were not foreseen when the Budget and Revised estimates were compiled. The English payments include 184,2 for discount on the issue of 3,000,0 India 3 per cent. Stock, and 2,6 commission on renewals of India debentures, not anticipated in the budget, and the actual increase in interest is there-

Section A.—INTEREST—*continued.*

fore 17,6, which is accounted for by the interest paid on the additional stock issued during the year, less the saving effected by transfer of debt to a lower rate, as mentioned above in paragraph 34.

1883-84 Accounts.	Rate.	Debt in India on 31st March 1884 Principal.	Interest	Budget.	1884-85. Revised.	Accounts.
1,085,0	4½	23,442,1	1,054,8	1,055,0	1,054,9	1,036,0
2,668,9	4	69,263,6	2,770,5	2,770,4	2,817,5	2,780,9
1,8	3½	55,1	1,9	2,0	2,0	1,6
6,3	Provincial	170,8	7,1	7,0	7,0	7,5
5,2	Stock Notes	193,9	7,7	7,9	7,8	7,3
3,767,2	Total	93,125,5	3,842,0	3,842,3	3,889,2	3,833,3
45,2	Deduct—interest on a portion of the Transfer Loan of 22nd April 1854 payable in England			45,0	45,5	45,3
3,722,0				3,797,3	3,843,7	3,788,0
2,7	Interest on loans in course of discharge			1,0	1,3	2,0
19,9	Discount on new Loans and Miscellaneous			..	...	—6,8
3,744,6	Total Interest paid in India			3,798,3	3,845,0	3,783,2
2,753,8	England			2,758,6	2,963,4	2,963,0
6,498,4	GRAND TOTAL, INTEREST			6,556,9	6,808,4	6,746,2
	Divided into—					
3,820,1	Interest on Ordinary Debt			3,686,8	3,927,9	3,867,6
2,678,3	Interest on Debt for Productive Public Works			2,870,1	2,880,5	2,878,6

2.—Interest on Other Obligations.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	India—			
97,5	On Special Loans	80,7	82,6	84,2
2,8	On Treasury Notes	2,6	4,5	2,4
182,4	On Service Funds	201,5	205,7	206,8
144,5	On Savings Bank Deposits	160,0	159,1	160,2
25,0	On Miscellaneous Accounts	25,5	22,0	25,1
5,1	England	5,1	3,1	3,0
457,3	Total	475,4	477,0	481,7

36. The excess under special loans of 3,5 has arisen from arrear payments connected with the Oudh loans, which also involved a specially large charge in the previous year on account of arrears of pension of Taj Mehal. The increase in Service Funds is due principally to the growing balances of the Bengal Uncovenanted Fund, as shown in the following statement. The saving in England occurs in interest on deposits in Regimental Savings Banks of men returned from India, and is due to claims for arrears being less than was anticipated

1883-84. Accounts.		Budget	1884 85. Revised.	Accounts
67,5	Bengal Civil Fund	82,5	83,0	82,5
61,6	Madras	67,1	67,1	68,6
47,5	Bengal Uncovenanted Fund	46,0	49,4	49,4
3,9	Bombay " "	3,9	4,2	4,3
1,9	Smaller Funds	2,0	2,0	2,0
182,4	Total	201,5	205,7	206,8

Section B.—PRINCIPAL HEADS OF REVENUE.

1883-84. Accounts.		Budget.	1884-85 Revised.	Accounts.
52,037,7	RECEIPTS	50,704,0	50,631,8	51,080,0

37. The principal differences in this group, between the estimate and accounts of 1884-85, are to be found in Opium, Salt and Excise, which shew an improvement over the forecast of 222,3, 178,3, and 215,0, respectively, and in Customs, where there is a deficiency of 259,6. As regards Opium, it may be noted that against the excess receipt of 222,3 must be set the excess charges amounting to 612,9 noticed in para. 54, the net revenue being 5,850,7 as contrasted with 7,701,8, 7,216,8, 7,805,0, and 8,451,2 realised during the preceding four years; but the balance of opium in stock on 31st March 1885 was 57,484 chests against 37,181 chests held on the corresponding date in the previous year. The excess in the salt revenue is not counteracted by any enhancement of charges, which on the contrary shew reduction as compared with the Budget of 72,4 (see paras. 56-58). The improved revenue in Excise seems to be normal and general, and although attended this year by larger charges aggregating 5,1, a portion of these is nominal, as explained in para. 59, the only real increase being in Madras, where the establishments have been revised and reorganised. The customs revenue in 1884-85 was 1,029,9 against 1,187,3 and 1,296,1 in the two preceding years, but there have been some economies in the charges which have amounted to 136,8, 139,3 and 155,0, respectively.

I.—Land Revenue.

1883 84. Accounts.		Budget	1884 85 Revised.	Accounts
96,8	India	93,3	98,3	98,1
619,3	Central Provinces	612,2	612,2	606,3
1,308,0	Burmah	1,116,7	1,118,6	1,141,2
394,7	Assam	401,5	401,5	405,0
3,791,9	Bengal	3,811,8	3,811,8	3,742,0
5,680,1	North-Western Provinces	5,720,0	5,712,0	5,727,6
1,996,5	Punjab	2,042,5	2,045,6	2,070,0
4,515,4	Madras	4,277,9	4,006,3	4,186,4
3,959,2	Bombay	3,812,3	3,740,0	3,855,6
22,361,9	TOTAL .	21,888,2	21,546,3	21,832,2
	Add Revenue from Productive Public Works Accounts—			
87,2	North-Western Provinces	87,2	87,2	87,2
72,5	Punjab	35,5	36,5	33,4
336,9	Madras	332,1	348,7	296,2
37,5	Bombay	53,6	49,6	49,0
534,1	TOTAL PRODUCTIVE PUBLIC WORKS REVENUE .	508,4	522,0	465,8
22,896,0	TOTAL LAND REVENUE .	22,396,6	22,068,3	22,298,0

38 The actuals of 1884-85 in *India* include 10,3 on account of revenues assigned by the Khan of Khelat, which were not provided for in the Budget, and entered at 8,8 only in the Revised Estimate. About half of this increase was counterbalanced by the realisations having fallen short of the estimates, chiefly in Ajmere and Coorg. The apparent falling off in *Central Provinces* is due to a portion of the revenue for the year having been collected in advance in 1883-84. The collections in *Burmah* were less than those in the previous year, due chiefly to the small arrears left at the close of 1883-84. As compared with the Budget, the accounts of 1884-85 shew a good result, which may be attributed partly to orders having been issued by the Local Government for the early collection of the revenue, and partly to increased receipts for capitation tax, petroleum wells, &c. This improvement was not maintained under rents, &c., of fisheries, the falling off

Section B—PRINCIPAL HEADS OF REVENUE—*continued.*

being due to a revision of the terms on which the fisheries were leased, and to the abolition of some fisheries that interfered with the navigation of the larger streams. The improvement in *Assam* is due to increase of population and to new lands being taken up for cultivation, and 1884-85 like 1883-84, was also a good year for revenue realised from elephant mahats. The great decrease in *Bengal* is owing to a sum of 80,0 due by the Burdwan estates not having been realised till the following year, in consequence of the death of the Maharaja. The excess over estimate in the *North-Western Provinces* was caused in some measure by earlier collections, consequent on the favourable winter harvest, but there was a comparatively small revenue in 1883-84, and the deficiency was made good apparently in the following year, when the receipts were over the normal demand of 575 lakhs. In the *Punjab* the excess over estimate occurs under the two heads ordinary and miscellaneous revenue, the former being ascribed to recovery of arrears, chiefly in the Rohtak and Gurgaon districts, and the latter to Patwarees' fees-which were treated as an excluded local fund when the Budget was compiled. In *Madras* large remissions in the revenue demand were rendered necessary by the exceptional character of the season in 1884-85, the failure of the south-west monsoon having been more complete than even in the famine year 1876-77, while the north-east monsoon was very deficient in some of the northern districts, and was accompanied by devastating floods in many of the southern tracts. A revision of the dates of payment in the Nellore district also contributed to reduce the collections; but, on the other hand, there was a large increase in Godaveri and Kistna, due to a favourable season, and also in North Arcot caused by the introduction of the new settlement rates. Moreover, there was exceptional activity in collecting the revenue during the last two months of the preceding year, so that the outstanding balance was 45 lakhs as compared with an average balance of 75 lakhs in the few years preceding the famine. Although *Bombay* shows an apparent improvement in revenue, this is due to an increase of 70,0 in the nominal adjustment of rent of Resumed Police Service Lands; there is a real deficiency of 38,1 in the ordinary revenue as compared with the Budget owing to postponements in Guzerat and reductions in the Southern Maratha country, granted in consequence of unfavourable seasons. The deficiency would have been greater but for the recovery of large arrears in Ahmednagar, and improved collections in some other districts where the new survey rates were introduced. The revenue in 1883-84 included balances of the previous year, which remained outstanding chiefly on account of damage done to crops by locusts, as well as with a credit of 73,8 which was again refunded under the special remissions granted by the Secretary of State Considerable sums were also obtained from building sites in the Presidency town.

39. As explained in former reports, the land revenue is divided between the Imperial and Provincial Governments in certain proportions, which were fixed in the year 1882 by what is known as the Provincial contracts. Although these proportions, are fixed for a specified period, yet the result accruing from them is susceptible of modification by reason of special adjustments to be made with consent of the two Governments. The most important of these adjustments is the expenditure on construction of Public Works, which Local Governments are permitted to incur out of their surplus revenues. Such expenditure being in the nature of capital outlay appears in the Imperial accounts, the amounts being recovered from the Provincial Government by deduction from its share of the Land Revenue. Next in order are the charges, recurring or otherwise, which are paid as a matter of convenience by the Imperial Government on account of Provincial Government, and *vice versâ*, and which are settled between them through the head of Land Revenue. And, finally, there are similar charges paid by one Provincial Government for another, and adjusted in the same way. I note below these three classes of transactions as they have affected the various Provincial Governments during the year under review, and the result upon the distribution of the Land Revenue

A.—Capital outlay on Productive Public Works from Provincial Revenues—

Province	Description of work.	Amount.
Bengal	Railways	—4,9
N.-W. Provinces and Oudh . . .	Ditto	139,2

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

B.—Receipts and Charges by one Government on account of another—

Province.	Imperial for Provincial.			Provincial for Imperial.			Provincial for Provincial.			Total.	
	Rects.	Payts.	Net.	Rects.	Payts.	Net.	Rects.	Payts.	Net.	Credit.	Debit.
Central Provinces	...	...	...	1	2	−1	2,5	1	+2,4	2,4	1
British Burmah	...	...	...	11,3	73,4	−62,1	2,2	2	+2,0	2,0	62,1
Assam	...	...	...	1	12,8	−12,7	2,4	...	+2,4	2,4	12,7
Bengal	7,3	1,5	+5,8	19,4	32,9	−13,5	1,8	15,4	−13,6	...	32,9
N.-W. Provinces and Oudh	11,9	18,2	−6,3	7,8	3,0	+4,8	18,4	4,3	+14,1	25,2	...
Punjab	19,7	..	+19,7	.1	15,6	−15,5	1	12,9	−12,8	...	48,0
Madras	9,5	13,4	−3,9	19,1	77,0	−57,9	4	9	−5	3,9	58,4
Bombay	2	...	+2	17,0	37,7	−20,7	6	4,5	−3,9	...	24,8

C.—Distribution of the Land Revenue—

Province.	Provincial proportion.	Special adjustments noted above.			Revised proportion.	Land Revenue not included in the division.		Distribution of the Land Revenue.			
		A.	B.	Total.		Provl.	Local.	Impl.	Provl.	Local.	Total.
Central Provinces	298,3	.	−2,3	−2,3	296,0	...	...	310,3	296,0	..	606,3
British Burmah	338,1	...	+60,1	+60,1	398,2	111,3	4	631,3	509,5	4	1,141,2
Assam	255,2	...	+10,3	+10,3	265,5	...	...	139,5	265,5		405,0
Bengal	1,206,0	+4,9	+32,9	+37,8	1,243,8	39,4	...	2,458,8	1,283,2	...	3,742,0
N.-W. Provinces and Oudh	1,465,7	−139,2	−25,2	−164,4	1,301,3	56,6	...	4,457,0	1,357,9	...	5,814,9
Punjab	855,3	...	+48,0	+48,0	903,3	...	2,9	1,197,2	903,3	2,9	2,103,4
Madras	1,260,5	..	+54,5	+54,5	1,315,0	...	106,9	3,060,7	1,315,0	106,9	4,482,6
Bombay	1,890,3	...	+24,8	+24,8	1,915,1	733,7	11,0	1,244,7	2,648,8	11,0	3,904,5

II.—Opium Revenue.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
6,803,7	Bengal	5,812,5	6,050,3	6,052,0
2,508,5	Bombay	2,558,7	2,556,4	2,537,9
194,1	Excise	192,7	196,6	192,3
50,2	Miscellaneous	30,3	46,7	34,3
9,556,5	Total	8,594,2	8,850,0	8,816,5

40. The Budget was based, as regards *Bengal,* on a sale of 46,500 chests at ₹1,250 per chest, but the actual sales amounted to 46,698 chests at an average rate of ₹1,296, the figures in the previous year being 54,400 chests at ₹1,250. In *Bombay,* the Exportations fell off in consequence of the Franco-Chinese war, but on the other hand 52,8 were realised on account of Opium hundies outstanding at the close of 1883-84, the corresponding balance on 31st March 1885 being 4,1 only. The sales of Excise Opium, at the time

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

when the revised estimate was framed, seemed to justify an increase of the Budget figure, especially in *Assam*, *Bengal*, and *Bombay*, but this expectation was not realised. As regards *Lower Burmah* it is reported that the habit of indulging in opium seems to be disappearing in Sandoway, and to be abating in Kyukpyu. The following figures shew the sales and produce in Bengal ,and the exports from Bombay.

Year.	Bengal.					Bombay.		
	Chests sold.	Average price.	Produce.	Added to stock. chests.	Balance in stock, March 31st, chests.	Chests.	Rate.	Amount.
1876-77 . .	47,240	1,270	6,000,0	68,051	71,315	49,136	600	2,948,2
1877-78 . .	49,500	1,266	6,269,3	67,167	88,982	45,830	600	2,749,8
1878-79 . .	55,500	1,225	6,798,6	43,140	76,622	36,807	650	2,393,0
1879-80 . .	59,100	1,170	6,914,2	49,961	67,483	46,211½	650 & 700	3,141,1
1880-81 . .	56,400	1,362	7,683,6	52,969	64,052	36,069½	700	2,526,2
1881-82 . .	56,400	1,324	7,465,3	49,732	57,384	31,196	700	2,184,7
1882-83 . .	56,400	1,222	6,890,5	54,039	52,681	36,327	700 & 650	2,395,6
1883-84 . .	54,400	1,250	6,803,7	38,214	36,495	38,586	650	2,508,5
1884-85, Budget .	46,500	1,250	5,812,5	...	...	39,385	650	2,558,7
1884-85, Revised .	46,698	1,296	6,050,3	65,993	55,790	39,355	650	2,556,4
1884-85, Actuals .	46,698	1,296	6,052,0	65,993	55,790	39,039	650	2,537,9

III.—Salt Revenue.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
1,529,2	Northern India Salt Department . . .	1,566,2	1,566,2	1,600,7
	Sea-borne Salt—			
17,8	Burmah	15,2	23,8	23,1
1,731,6	Bengal	1,802,0	1,880,0	1,918,6
2	Madras	2	2	2
1,3	Bombay	1,6	2,7	6
	Government Salt—			
1,289,8	Madras	1,145,6	1,027,9	1,064,6
33,2	Bombay	38,4	33,7	46,9
	Excise on Local Manufacture—			
3,0	Burmah	2,8	3,2	3,3
88,2	Bengal	78,0	90,0	101,2
91,6	Madras	300,6	323,4	310,6
1,337,8	Bombay	1,354,0	1,377,1	1,413,4
21,7	Miscellaneous	24,3	21,8	24,0
6,145,4	Total .	6,328,9	6,350,0	6,507,2

41. Both the Budget and Revised Estimates provided for a larger revenue than was collected in the previous year, and the results are still better. *Bengal*, which is the largest contributor to this excess, ascribes it to the revival of trade, especially in the last quarter of the year. The import Salt trade is much influenced by the export trade in cereals and seeds, as ships have been bringing Salt out at nominal freights for the sake of the return cargo. The improvement under *Northern Indian* Salt proceeded from the lowering of the price of Sambhur Salt, and the reduction of Railway freight, while large quantities of Kohat Salt were purchased by the Afridies and the independent Afghan tribes. In Lower *Burmah* stocks were low in the beginning of the year, and a brisk demand which set in encouraged importations and stimulated local production, both to meet local demands and for exportation to Upper Burmah. In *Bombay* the excess occurs under the two heads Proceeds of Government Salt and Excise duty on Salt, both being caused by unusually large issues from the Government Salt works at Guzerat for consumption, chiefly in the Central and North-Western Provinces. On the other hand, there was a falling off in the Salt revenue of Portuguese India, and in the exports of Salt to Calcutta from the Uran and Karanja works. In *Madras* the actuals fall short of the estimate under the head of sale of Government Salt, this is due partly to the substitution of excise for monopoly Salt, whereby the gross receipts are diminished, the cost price of the Salt not passing through the Government

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

accounts. There was, moreover, no shipment, as in the previous year, of duty-paid Salt to Calcutta, and the increase of sales under the credit system transferred, to the following year, sums which otherwise would have entered the accounts of 1884-85.

IV.—Stamps.

1883-84. Accounts.		Budget.	188-85. Revised	Accounts.
2,416,8	Court-fees	2,431,5	2,458,6	2,488,1
1,080,5	Other stamp duties	1,086,5	1,104,0	1,103,5
15,9	Miscellaneous	15,0	15,4	15,0
3,513,2	TOTAL .	3,533,0	3,578,0	3,606,6

42. The actual receipts by sale of Court Fees Stamps exceeded the original estimate by 56,6, owing to larger sales in all the Provinces except *Madras*, where the actuals were 9,7 below the Budget. This decrease occurred mainly in the districts of Tanjore, Godavari, Tinnevelly and Kistna, and is ascribed by the Madras Government to the heavy losses sustained by the ryots from the disastrous floods of November and December 1884, to the lowering of the scale of process fees, and to the raising of the pecuniary jurisdiction of Village Munsiffs from ten to twenty rupees. The improvements noticed in other Provinces were realized chiefly in *Bengal*, the *North-Western Provinces* and *Bombay*, and are due to greater litigation, and to the new mode of collecting copying-fees by means of these stamps. Under "Other Stamp duties" the principal item is "General Stamps," the revenue from which is 17,0 more than was anticipated in the Budget. *Bengal* and *Madras* chiefly contributed to this increase, which would have been greater, but for the falling off in sales in the North-Western Provinces and Punjab, especially the former, where the actuals were 8,0 below the Budget. The Revised Estimate has been a little exceeded by the actuals, which also compare favourably with those of 1883-84, and confirm the general tendency of this revenue to greater production.

V.—Excise.

1883-84. Accounts.		Budget.	1884-85. Revised	Accounts.
3,088,6	Liquors and drugs	3,053,1	3,264,4	3,267,4
723,4	Opium	724,5	723,0	719,2
25,0	Other receipts	19,3	26,1	25,3
3,837,0	TOTAL .	3,796,9	4,013,5	4,011,9

43. The Budget was rather low, and the changes in administration during the year considerably improved the receipts. The Revised Estimate provided for an increase of 22,4 in Central Provinces, 50,0 in North-Western Provinces and Oudh, 107,6 in Madras and 64,1 in Bombay, though a falling off of 30,0 was expected in Bengal, but the results are better than were expected. The excess occurs under the head Liquors and Drugs, and is caused in the *Central Provinces* by higher fees paid for the monopoly of sale of country spirit owing to competition among the bidders, in the *North-Western Provinces and Oudh* to enhanced receipts on account of still-head duty, in *Madras* to important changes introduced during the year in the administration of this branch of revenue; and in *Bombay* to the enhancement of still-head duty, and the tax on toddy trees, and fees for licenses to sell foreign wines and spirits. In *India General* the Mysore receipts were brought into the account for the first time. In *Assam* the duty on Ganja was raised by one rupee per seer. There was a large decrease in *Bengal*, owing to the high price of rice and grain consequent on the scarcity prevailing in several districts of the Province, and partly, it is stated, to certain administrative changes. As regards Opium there was a marked increase in *Madras*, where the estimate was rather short, in consideration, apparently, of a large balance of imports of Malwa Opium in 1883-84 having remained undisposed of at the close of that year. The demand for the drug seems, however, to have subsequently risen. With the exception of *India* and *Central Provinces*, the other Provinces did not work up to estimate.

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

VI.—Provincial Rates.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	GENERAL RATE ON LANDS.			
2,1	India	2,1	2,2	2,0
44,8	Central Provinces	43,2	43,1	43,2
101,5	Burmah	81,6	87,5	84,1
40,2	Assam	38,5	38,5	42,6
773,7	Bengal	764,7	779,5	760,1
631,9	North-Western Provinces	633,2	633,2	632,1
255,1	Punjab	257,6	249,6	258,1
436,2	Madras	420,0	399,0	395,9
236,6	Bombay	232,7	226,0	220,9
2,522,1	TOTAL	2,473,6	2,452,6	2,439,0
	OTHER RATES.			
4,7	India (Village Service, Plough Tax, Opium Cess)	6,2	5,9	5,4
14,2	Central Provinces (Village Service)	11,8	11,8	21,7
5,9	Bengal charges on (Ward's Estates)	5,3	5,3	6,8
17,6	North-Western Provinces (Village Police Cess in Oudh)	19,8	22,0	22,8
81,6	Punjab (Village Service and charges on Ward's Estates)	...	74,0	77,9
232,3	Madras (Village Service, Irrigation Cess)	223,3	221,9	217,5
3	Bombay (Miscellaneous)	3	4	4
356,6	TOTAL	266,7	341,3	352,5
2,878,7	GRAND TOTAL	2,740,3	2,793,9	2,791,5

44. The rate on land usually follows the Land Revenue and is affected by similar causes, and this occurred in 1884-85 as regards the collections in *Burmah*, *Assam*, *Madras*, and *Bombay*. In *Assam*, also, the local rate was increased during 1884-85, which resulted in larger collections. In *Bengal* apparently there was a failure in the receipts during the last two months of the year. The *North-Western Provinces and Oudh* show increased receipts from the Oudh village watch cess, in consequence of a re-arrangement in the village watch circles, and an increase in the number of village watchmen in Oudh. The "Village Service" in the *Punjab* was an excluded local fund when the Budget was prepared.

VII.—Customs.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	IMPORTS—			
82,8	Burmah	84,2	82,2	77,5
151,4	Bengal	141,4	131,0	132,5
51,0	Madras	53,8	47,0	50,0
153,9	Bombay	150,3	159,0	158,5
439,1	TOTAL	429,7	419,2	418,5
	EXPORTS—			
445,2	Burmah	552,3	360,1	356,7
199,2	Bengal	212,0	148,4	162,4
60,8	Madras	54,0	61,0	47,2
24,1	Bombay	25,5	24,7	28,1
729,3	TOTAL	843,8	594,2	594,4
18,9	MISCELLANEOUS	16,0	16,6	17,0
1,187,3	TOTAL	1,289,5	1,030,0	1,029,9

45. The above figures indicate diminished trade in *Burmah*, *Bengal*, and *Madras*, but not in *Bombay*, where both imports and exports were good. In *Burmah* there were small clearances of liquor from Bond, large refunds to licensed vendors of duty on arms sold, diminished shipments of rice, and fewer fines and confiscations, as well as less ware-house and wharf rents. In *Bengal* there was a marked depression of trade during the year. *Madras* shows smaller

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

exportations of rice and paddy to Ceylon, Pondicherry and Karikal chiefly from the Tanjore district, where the crop was seriously damaged by floods, as well as smaller importations of arms and foreign liquors. Moreover, a portion of the Customs yard at Madras having been made over to the Harbour authorities, the godown rents are now credited to the Harbour instead of to Customs. In contrast with these abatements of trade, importation of foreign wines and spirits and the exportation of rice considerably increased in *Bombay*, but the land Customs ceased on the execution of the Customs convention with the Native States of Cambay and Janjira. The various classes of Customs may be classified as follows, the figures being net, that is, less refunds:—

	1880-81.	1881-82.	1882 83.	1883 84.	1884-85.
Duties still in force—					
Liquors, import	378,9	405,7	418,4	420,5	401,1
Rice, export	715,5	747,8	814,9	705,8	575,6
Arms and ammunition	7,3	7·9	8,0	11,3	9,9
Duties now abolished	1,348,6	1,097,4	—17,5	—4	...
Miscellaneous	28,3	31,1	21,1	18,9	18,4
TOTAL	2,478,6	2,289,9	1,244,9	1,156,1	1,005,0

VIII—Assessed Taxes.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
526,1	TOTAL	518,1	511,8	511,8

46. The actuals and revised estimate agree, but both are below the Budget and the accounts of the previous year. The falling off occurs in the Central Provinces, Bengal, Punjab, and Madras. The decrease in the *Central Provinces* is understood to be due to a more careful assessment of the Pandhri tax, and in *Bengal* chiefly, and in *Madras* partly, to slackness of trade. In *Madras*, also, the assessments have been carefully revised, the result being a reduction of the demand; and in *Bombay* the Government has introduced a system of assessments by local committees, instead of by village officers as heretofore. In the *Punjab* the accounts of 1883-84 included a large sum which formed part of the demand of 1884-85. In the *North-Western Provinces and Oudh* the receipts of February and March were unusually large, and part of the excess may be due to advance collections, the tax having been collected much earlier than usual this year.

IX.—Forest.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
99,5	Central Provinces	100,0	101,0	102,7
250,9	Burmah	234,0	174,0	167,1
161,1	North-Western Provinces	133,0	161,4	157,2
250,3	Bombay	280,5	265,7	277,5
287,3	Other Provinces	304,5	277,4	280,3
3,1	England	1,4	2,8	1,8
1,052,2	TOTAL	1,053,4	982,3	986,6

47. The receipts in the *Central Provinces* from sales of timber and other produce removed from forests by Government agency were about 2,0 below the estimate, while the revenue from grazing and produce removed by purchasers was greater by about 4,2. Towards the close of the year sales amounting to 3,0 were effected, but were not adjusted till after the 31st March. The variations in *Burmah* were principally owing to a fall of 45 per cent. in the price of teak, due to the depressed state of trade and the over-stocked condition of the teak market during the year. The receipts in the *North-Western Provinces* exceeded the estimate by 24,2 in consequence of extended operations in the sale of timber for Railway sleepers, and other forest produce. In the Revised estimate these operations were over-estimated. The actuals of 1883-84 included special receipts on this account from the Bengal and North-West Railway. The realisations in *Bombay* were on the whole below the estimate, owing to a smaller number of sleepers having been supplied to the Southern Mahratta Railway, and to a smaller quantity of fuel for locomotives having been taken by the Indus Valley State Railway, than was anticipated. The falling off in the Revenue would have been much greater, but for a marked improvement over the Budget and Revised

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

estimates, and also over the actuals of the previous year, in the sales of timber and other produce removed from forests by consumers or purchasers, owing to an increase in forest areas, to larger sales of timber and bamboos, to better rates for grass, and to the extensive sale of myrabolams and mowra flowers. Under "*Other Provinces*" the Budget figure had to be largely reduced in fixing the Revised estimate for *Bengal*, owing to the anticipated demand for sleepers having failed entirely in the Teesta, Kurseong, Julpigoree, and Chota-Nagpore Divisions. In *Assam*, too, there was a reduction in the Revised estimate, consequent on the stagnation of the export timber trade from Lower Assam into Bengal. On the other hand, Madras provided for a larger revenue than was anticipated in the Budget. All these expectations were realized, as the actuals worked closely up to the Revised estimate. The chief difference between the accounts of the two years occurred in the *Punjab*, where the receipts of 1883-84 were abnormally high, owing to large sales of firewood and sleepers to the Rewari-Ferozepur Railway.

X.—Registration.

1883-84 Accounts.		1884-85. Budget.	Revised	Accounts.
258,9	TOTAL .	265,6	280,8	286,8

48. The figures for *Central Provinces* and *Punjab* do not call for special remark. In the *North-Western Provinces and Oudh*, the revenue from Registration is practically stationary, the receipts during 1880-81 to 1884-85 being 34,9, 34,2, 34,9, 34,1, and 34,1, respectively. In *India General* the figures include, for the first time, recoveries in the Mysore assigned tract, and in *Assam*, *Burmah*, *Bengal*, and *Madras*, the operations of the department have extended owing to the steady increase in the registration of documents. The increase in *Madras* is also largely due to the introduction of a revised scale of fees from 1st May 1884. From *Bombay* it is reported that, in the latter part of 1884-85, many landed properties changed hands, owing to depression in trade and fall in the prices of mill shares. The acquisition of land by the Southern Mahratta Railway also contributed to the improvement.

XI.—Tributes from Native States.

1883-84 Accounts.		1884-85. Budget.	Revised	Accounts
241,1	India	217,7	220,5	224,2
344,6	Madras	344,6	344,6	344,6
90,4	Bombay	92,0	88,5	88,6
44,4	Other Provinces	41,6	41,6	41,6
720,5	TOTAL .	695,9	695,2	699,0

49 Many of these tributes fall due at the end of the year, and a little difference in the date of recovery causes discrepancies between the estimate and accounts. Thus in *India General* certain sums due this year were realized in the previous year, while others which should have been paid in 1883-84 were not realized till 1884-85. This was also the case in the *Central Provinces* and *Bombay*.

Section B.—DIRECT DEMANDS ON THE REVENUE.

1883-84 Accounts.		Budget	1884 8. Revised	Accounts
8,482,6	. . . . .	9,016,6	9,571,1	9,546,1

50. The prominent differences in this group occur in Refunds, Salt and Forest, which show savings of 19,6, 72,4 and 48,7 respectively, and in Assignments, Land Revenue and Opium in which the estimated expenditure was exceeded by 35,3, 22,6 and 612,9. The account of Opium and Salt have already been discussed in paragraph 37. The heads Refunds and Assignments have been affected by various circumstances, as explained in paragraphs, 51 and 52, but it may be noted here, for guidance in the preparation of future estimates of Customs Refunds, that drawbacks under the new tariff have almost entirely ceased. The saving of 48,7 in Forest expenditure was effected almost wholly in Conservancy and Works, and was balanced by a reduction of 66,8 in Forest Revenue.

3.—Refunds and Drawbacks.

1883 84 Accounts.		Budget.	1884-85 Revised.	Accounts.
221,6	Land Revenue	53,0	64,8	48,5
34,6	Salt	41,3	29,1	31,0
39,3	Stamps	33,7	40,6	45,1
31,1	Customs	43,1	31,8	24,9
16,0	Assessed Taxes	17,7	15,1	15,0
45,7	Other Revenue Refunds	31,6	32,5	36,3
388,3	TOTAL .	220,4	213,9	200,8

51. The Land Revenue refunds in 1883-84 included two large payments, amounting to 10,0, in the Godavari District in *Madras*, and a write-off of 150,6 in *Bombay*, connected with a re-adjustment ordered by the Secretary of State in some of the assessments of that presidency. The estimates of 1884-85 were fixed too high in most of the provinces, and have not been reached in the accounts, though these contain a refund of 7,9 in *Bengal* to the Maharaja of Doomraon, under orders of the Government of India No. 34, dated 5th January 1885, and a write-back in *Madras* of an erroneous credit of 1,3 to this head in 1882-83 on account of water-tax of the Kurnool Canal. The original estimate under "Salt" was framed with reference to past actuals, which were not worked up to in 1884-85. Refunds of stamps were unusually high in the *North-Western Provinces*, having amounted to 8,9 against 6,2 in 1883-84 The decrease in actuals under Customs is chiefly due to the estimate in *Bombay* having included 17,9 for Drawbacks, which, under the new tariff, have almost ceased. The "Other Revenue Refunds" in 1883-84 included two special payments amounting to 9,3, on account of Excise in the Madras Districts of Madura and Tinnevelly.

4.—Assignments and Compensations.

1883-84 Accounts.		Budget.	1884-85 Revised.	Accounts
314,8	India	316,8	317,7	315,7
7,2	Central Provinces	7,2	7,1	7,2
3,4	Assam	3,2	3,3	3,3
11,0	Bengal	12,3	12,6	12,8
7,6	North-Western Provinces	8,0	7,6	6,5
21,1	Punjab	21,4	20,7	20,8
116,8	Madras	116,2	116,4	116,1
757,0	Bombay	755,0	746,7	793,0
1,238,9	TOTAL .	1,240,1	1,232,1	1,275,4

52. The difference between the actuals and Budget under *India* is chiefly due to a sum of 1,5, on account of compensation to the Khan of Khelat, not having been drawn in 1884-85.

Section B.—DIRECT DEMANDS ON THE REVENUE—*continued.*

In the *North-Western Provinces* the pensions in lieu of resumed lands were over-estimated, owing to errors in the details, which are being checked to ensure correctness in future. The *Bombay* estimate provided for compensations to owners of salt-pans in Portuguese India, and to the Goa Government under treaty, for loss of revenue consequent on a modification of the Customs tariff, but these were not paid during the year. On the other hand, large adjustments became necessary in connection with alienated lands, mainly owing to enhanced survey rates.

5.—Land Revenue.

1883-84 Accounts		1884-85. Budget.	Revised.	Accounts.
	CHARGES, EXCLUDING REVENUE SURVEY UNDER SURVEY OF INDIA—			
30,8	India	29,9	35,3	31,8
64,6	Central Provinces	85,3	84,0	67,2
178,6	Burmah	172,1	184,0	182,4
82,6	Assam	83,5	80,7	79,5
337,3	Bengal	340,8	340,8	335,4
769,0	North-Western Provinces	801,2	789,1	777,9
289,2	Punjab	239,8	238,3	295,8
772,7	Madras	783,5	786,1	790,6
675,2	Bombay	665,0	680,5	674,4
3,200,0	TOTAL OTHER CHARGES	3,201,1	3,218,8	3,235,0
3	Add England	6	4	4
3,200,3	TOTAL, EXCLUDING REVENUE SURVEY	3,201,7	3,219,2	3,235,4
	REVENUE SURVEY CHARGES—			
10,7	India	13,2	14,3	15,1
1,5	Central Provinces	2,3	4,1	3,6
66,5	Burmah	65,8	54,5	55,9
7,5	Assam	16,3	15,1	13,0
9,5	Bengal	5,6	4,9	5,1
31,7	North-Western Provinces	30,5	32,8	33,7
1,5	Punjab	5,3	1,7	1,5
128,9	TOTAL REVENUE SURVEY CHARGES	139,0	127,4	127,9
3,329,2	TOTAL, INCLUDING REVENUE SURVEY	3,340,7	3,346,6	3,363,3

53. The increase under *India* is due to a charge of 5,5 against Quetta assigned revenues, for which no provision was made in the Budget, and to an increase in the actual expenditure over estimate of 1,6 under Collectors and Deputy Commissioners' establishments in Quetta, and of 9 under Land Settlement in Ajmere. The greater part of the falling off in the actuals in the *Central Provinces* is due to 13,6 having been provided in the original and revised estimates for Local Fund establishments in Imperial offices, the charges for which are shown under 18 General Administration in the accounts. The rest is made up of savings in the Budget grant of 5,4 for strengthening Tahsil establishments, and in the salaries of Deputy and Assistant Commissioners owing to the absence of officers on furlough. The variations under *Burmah* were, an increase in the percentage charges for Land Revenue collections, as those collections were more than was anticipated; a large decrease in Land Settlement charges, owing to reduction in the Cadastral survey; and an increase in Collectors' and Deputy Commissioners' establishment charges, as fewer savings were effected than anticipated, consequent on more frequent travelling on circuit and heavier miscellaneous expenditure. The savings in *Assam* were mainly in salaries of officers absent on leave, whose places were temporarily filled by junior officers, but a part of the decrease was due to irregularity in the payment of Commission on Land Revenue collections. The charges in 1883-84 included 2,4 for survey of Waste Land grants in Lakhimpur. In the *North-Western Provinces* settlement operations in Gorakhpur and Basti were not extended as much as was expected, and the provision for a Settlement Officer in Jalaun was not fully utilized during the year; moreover, the grant for contingent expenditure for the management of Government estates was not worked up to. The Revised somewhat over-estimated the allowances to district and village officers, and the charges in connection with village accountants. The chief difference between the actuals of the two years is the increase in Land Settlement charges in 1884-85. The actuals of 1884-85 under *Punjab* include about 69,7 for Revenue Talabana, and

Section B.—DIRECT DEMANDS ON THE REVENUE—*continued.*

Patwari Fees' Fund, for which no provision was made in the Budget, as the transactions of these funds used to be considered as pertaining to Excluded Local Funds. The Revised somewhat underestimated these transactions, while the excess over 1883-84 is principally due to the re-organization of the Punjab Commission. In *Madras* the Budget underestimated the charges for Process service by 2,4, for Collectors' and Deputy Commissioners' establishments by 3,4, and under Allowances to district and village officers by 6,4. On the other hand, it provided for the special Tanjore survey undertaken on behalf of the Irrigation Department, which was abandoned during the year. The Revised estimate took too large a credit (9,4) for the savings on this account, which amounted to 4,3 only. The increase in the actuals of the year over those of 1883-84 is chiefly due to the formation of an additional settlement party for the registration of escheats in the Wynaad. In *Bombay* the charges for Taluka establishment payable from the village cess in Sind were 4,9 in excess of the Budget, but 6,1 below the provision in the Revised estimate. The remainder of the excess in the actuals over Budget was caused by additional establishments, sanctioned after the estimate was passed, for the preparation of village registers and for the collection of agricultural statistics in Dharwar; and also by the raising of a book debit in 1884-85 in adjustment of arrear Land Settlement charges in Sind, which were at first debited to advances, pending settlement of the proportion payable by the ryots. The Revenue Survey charges shewn above are noticed under 26, Scientific and other Minor Departments—Survey of India.

6.—Opium.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	BENGAL—			
1,721,8	Payments to cultivators and manufacturing charges	2,215,5	2,803,3	2,827,7
129,2	Other charges	134,5	136,5	131,9
3,7	India, Bombay, and England	2,9	6,7	6,2
1,854,7	TOTAL	2,352,9	2,946,5	2,965,8

54. In the Original estimate of 1884-85 the provision for payments to cultivators and manufacturing charges was larger than in 1883-84, as an unusually short crop of opium was produced that year. In the Revised estimate a further sum of 587,8 was added on the information then available, but the actuals have turned out to be still greater by 24,4. This is due to the very large crop collected during the year, as will be seen from the following figures:—

Year.	No. of chests produced. Provision.	Excise.	Total.	Total payments to cultivators, and manufacture charges.	Average per chest.
					R
1881-82	49,732	4,768	54,500	1,931,4	354
1882-83	54 039	3,965	58,004	2,156,0	372
1883-84	38,214	4,318	42,532	1,721,8	405
1884-85	65,993	7,008	73,001	2,827,7	387

55. Under "England" the Revised estimate included 3,5 in excess of Budget for machinery. The actual expenditure on this account amounted to 3,3.

7.—Salt.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	NORTHERN INDIA SALT DEPARTMENT.			
105,9	Establishments and Contingencies	112,5	109,0	104,0
	Manufacture and Excavation—			
22,6	Sambhar	22,5	16,4	7,6
8	Didwana	1,0	1,0	9
2,1	Pachbudra	4,5	2,0	9
...	Phalodi	6	6	4
6,0	Punjab Mines	7,8	6,4	7,3
25,7	Purchase and Freight	27,5	24,6	22,9
4,6	Burmah and Bengal	5,3	4,8	4,2
	Madras—			
104,4	Establishments and Contingencies	130,5	112,4	110,2
56,2	Purchase and Freight	59,5	52,4	53,0
	Bombay—			
76,7	Establishments and Contingencies	105,0	90,5	96,6
37,5	Purchase and Freight	43,0	39,5	41,2
...	Treaty Salt	2,0	...	...
4,1	England	...	...	1
446,6	TOTAL	521,7	459,6	449,3

Section B.—DIRECT DEMANDS ON THE REVENUE—*continued.*

56. In the Northern India Salt Department the decrease in the actuals is 32,4 below Budget, chiefly in manufacturing charges at Sambhar, where owing to floods and unfavourable weather the work was greatly hindered. There were savings too at Pachbudra, due to want of demand for salt, and under "Establishments" from the closing of the Nrid salt-works, also under "Purchase and Freight" from no business having been done at the Lala Musa Depôt. This explanation also applies to the difference between the accounts of 1883-84 and 1884-85.

57. Under the provincial heads of *Burmah*, *Bengal*, *Madras* and *Bombay* the difference between estimates and accounts is 40,1, of which 29,8 consists of savings in establishments, 8,3 in purchase and freight, and 2,0 in free supplies of salt to the Indore Durbar, for which a cash payment is now substituted and charged to 4 Assignments and Compensations.

58. As regards establishment, the saving accrued from the employment of a smaller preventive establishment in *Bengal*; from the amount sanctioned in *Madras* for the reorganization of theSalt Department not having been fully utilised; and from reduction of establishment in *Bombay* connected with the salt revenue in Portuguese India, consequent on the new convention with the Goa Government. These savings would have been larger but for the transfer to this head, from 11, Customs, of charges for establishments in Konkan division, and the revised salaries sanctioned on the reorganization of the Salt and Customs establishments in that Presidency. It may also be noted here that in *Madras* there is a gradual decrease of the charge for petty construction and repair of Salt buildings, as, owing to the extension of the excise system, such charges now fall on the licensees. The decrease under purchase and freight has occurred chiefly in *Madras*, and is attributed to the substitution of the excise for the monopoly system. The excess in 1884-85 over the previous year is due to the abovementioned transfer from Customs to this head, and to the revision of salaries also noted above.

8.—Stamps.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	INDIA—			
62,1	Charge for sales (chiefly discount) . . .	65,0	63,8	64,0
19,2	Other expenditure	20,6	20,5	20,9
27,8	ENGLAND	44,1	45,1	45,5
109,1	TOTAL .	129,7	129,4	130,4

59. The saving under the first head is due to the transfer to "Excise," in *Bengal*, of the proportion of the cost of the Calcutta Collectorate hitherto taken under this head. The charges in England exceeded the estimate, as the indents were larger than are anticipated.

9.—Excise.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
92,3	India	98,6	103,3	103,6
...	ENGLAND	...	1	1
92,3	TOTAL .	98,6	103,4	103,7

60. The expenditure was in excess of estimate chiefly in *Bengal* (2,7), *Bombay* (2,5), and *Madras* (2,2). In *Bengal* the increase was due to a change in the mode of adjusting the charges of the Calcutta Collectorate, as stated under the previous head; and in *Bombay* and *Madras* to revision and reorganization of establishments. The chief savings occurred in the *North-Western Provinces* (1,7), where the grants for distillery establishments and for rewards were not fully spent, and in *Burmah* (1,6) owing to the appointment of Excise Commissioner having been filled only towards the close of the year.

10.—Provincial Rates.

1883-84 Accounts.		Budget.	1884-85. Revised.	Accounts.
26,9	Bengal	24,7	25,6	23,4
27,6	Other Provinces	28,3	85,8	27,3
54,5	TOTAL .	53,0	111,4	50,7

Section B.—DIRECT DEMANDS ON THE REVENUE—*continued.*

61 The decrease in the accounts of 1884-85 under *Bengal*, as compared with the actuals of 1883-84, is due to the decrease of establishment for re-valuation work. The estimate was based on returns received from the Public Works Department. Under Actuals in other provinces, there was a saving of 1,4 in *Bombay*, as compared with the Budget, in the grant for remuneration to village officers for collection of local cesses, owing to postponements of revenue granted in 1884-85 in certain districts. The Revised estimate under this head in *Punjab* included 58,6 for Patwaris' Fees Fund, which is shown under 5—Land Revenue in the accounts.

11.—Customs.

1883-84. Accounts.		1884-85. Budget	Revised.	Accounts
17,2	Burmah	17,7	17,1	17,0
48,6	Bengal	49,3	49,3	49,8
17,0	Madras	18,0	16,6	16,0
56,5	Bombay	57,0	53,8	54,0
139,3	TOTAL	142,0	136,8	136,8

62. The savings in *Burmah* were effected in Establishments, Salaries, and Contingencies. Those in *Madras* occurred under "Ministerial establishments," "Salary of Collector," owing to his employment on other duty, and under "Contingencies," which were somewhat over-estimated. In *Bombay* the whole cost of the re-organised Customs and Salt establishments in the Konkan Division has been shown in the accounts of 1884-85 under 7 Salt, pending the settlement of the question as to the distribution of charge between the two departments; a real reduction was secured by the withdrawal of the Preventive establishment on the Habsan frontier on execution of a Customs' convention with the native state of Janjira. In *Bengal* the cost of the extra Preventive establishment entertained by the Collector of Customs, Calcutta, served to slightly increase the expenditure over the estimate.

12.—Assessed Taxes.

1883-84. Accounts.		1884-85. Budget	Revised.	Accounts
13,2	TOTAL	13,8	13,2	12,9

63. The actuals worked very closely up to the estimate in all the provinces except *Bengal*, where there was a saving of 6 from the entertainment of smaller establishments, in consequence of the falling off of receipts under this head. The percentage of charges in the provinces on every thousand rupees collected will be seen from the following statement:—

	Net Receipts	Collection Charges.	Percentage.
	£	£	
India	26	...	...
Central Provinces	23,112	34	·15
Bengal	146,486	9,390	6·41
North-Western Provinces	116,507	609	·52
Punjab	45,431	120	·26
Madras	42,813	697	1 63
Bombay	122,498	2,086	1·7
TOTAL	496,873	12,936	

13.—Forest.

1883-84. Accounts.		1884 85. Budget	Revised	Accounts.
43,5	Central Provinces	55,0	52,0	49,4
121,6	Burmah	143,0	127,5	121,2
104,1	North-Western Provinces	97,0	104,1	101,9
154,5	Bombay	186,9	179,3	176,4
219,8	Other Provinces	242,1	234,5	225,7
5,9	England	3,2	4,1	3,9
649,4	TOTAL	727,2	701,5	678,5

Section B.—DIRECT DEMANDS ON THE REVENUE—*continued.*

64. The difference of 48,7, between Actuals and Budget under this head, consists of an increase of 3,7 on account of establishments, and a saving of 52,4 under conservancy and works. The increase under establishments is due to (4,5) transferred in *India General* to this head from Administration, as the salary and office establishment of the Inspector General of Forests, and (8,7) in *Bombay* owing to a reorganization of the superior grades, and the entertainment of additional establishment for keeping accounts and for the forest settlement officers. These increases were counterbalanced to a large extent by savings in the other provinces. The saving of 52,4 under Conservancy and Works is made up of 18,0 in *Burmah*, in consequence chiefly of short arrivals of British timber at the Kado Timber Depôt, of 7,7 in *Bengal* from failure of the anticipated demand for sleepers, of 7,5 in *Madras* from savings in the grant for demarcation and improvement of forests, and of 19,2 in *Bombay* (*a*) from diminished supply of sleepers to the Southern Mahratta Railway and of locomotive fuel to the Indus Valley State Railway, and (*b*) from the transfer to Public Works Department of certain charges connected with communications and buildings The Bombay savings would have been larger but for heavy payments of compensation for land purchased for forest purposes, and increased expenditure on minor forest produce including the mahwa flower (Bassia Latifolia), for which alone a special grant of 4 was sanctioned. The difference between 1883-84 and 1884-85 is due to the establishment charges noted above, and to the cost in 1883-84 of the forest areas in the Aheri Zemindary and the Moharli Forest.

14.—Registration.

1883-84. Accounts.		1884-85. Budget.	Revised	Accounts.
167,1	TOTAL	176,5	176,7	178,5

65. The increase in the charges of 1884-85 over those of 1883-84 occurred chiefly under Commission paid to Registrars in *Bengal* and *Madras*, owing to increased receipts as the result of the extended operations of the department.

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
1,672,7	RECEIPTS	1,734,7	1,789,2	1,792,1
1,984,0	EXPENDITURE . . .	2,158,4	2,131,3	2,070,6
—311,3	NET .	—423,7	—342,1	—278,5
—215,8	POST OFFICE (NET) . .	—188,5	—194,0	—195,0
—146,6	TELEGRAPH (NET) . . .	—248,7	—223,9	—179,6
+51,1	MINT (NET)	+13,5	+75,8	+96,1

66. Both the Postal and Telegraph revenues shew an advance over the preceding year, and the expenditure has been kept below the sanctioned budget. The Mint receipts were increased by a large importation of silver, and the recoinage of shroff-marked rupees added to the charges.

XII.—Post Office.

1883-84. Accounts.	IMPERIAL POST OFFICE.	Budget.	1884-85. Revised.	Accounts.
651,8	Sale of Postage Stamps	691,0	689,5	680,3
261,2	Parcel and other Postage collected in cash . .	261,3	260,0	254,7
91,5	Money Order Fees including Postal Orders . .	95,2	102,0	104,2
38,5	Other Receipts	33,6	33,7	32,5
1,043,0	TOTAL .	1,081,1	1,085,2	1,071,7
28,8	DEDUCT—Accounted for to other Governments .	27,2	29,0	28,5
1,014,2	NET RECEIPTS	1,053,9	1,056,2	1,043,2
4,5	ADD—District Post	5,1	4,2	3,9
1,018,7	TOTAL .	1,059,0	1,060,4	1,047,1

67. The Budget Estimate for the first two items was based on the Regular Estimate of 1883-84, with provision for a considerable increase equal to that of the previous year: this, however, was not realized. Money Order fees continue to show an increase, while the falling off under Other Receipts is chiefly in Bullock Train Collections. On the whole, the actuals are in advance of those of last year.

XIII.—Telegraph.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
401,9	Indian	480,5	459,0	461,8
120,3	Indo-European	92,7	105,5	102,7
4	Provincial	3	3	4
522,6	TOTAL .	573,5	564,8	564,9

68. The Budget of the Indian portion was too sanguine as regards the sums payable by Railways for maintenance of lines and technical supervision of offices, in addition to which and to some falling off in message revenue, the claims of the department on the South Indian Railway were settled by the Secretary of State for a smaller sum than was expected. The excess over estimate in the Indo-European division represents increased traffic. This improvement disappears if the actuals are compared with the revised estimate and the accounts of 1883-84, but this is due to "the outpayments on message revenue account"

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

(10,8) having been deducted from revenue instead of being charged as refunds. The Indian revenue in 1883-84 was small, owing to the postponement, till the following year, of certain recoveries from railways.

XIV.—Mint.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
64,5	Seignorage on silver	78,0	121,4	115,6
56,0	Gain on copper coinage	15,0	35,0	57,0
	OTHER RECEIPTS.			
7,6	Calcutta	6,8	4,7	4,6
...	Madras	...	1	.
3,3	Bombay	2,4	2,8	2,9
131,4	TOTAL	102,2	164,0	180,1

69. Seignorage cannot be accurately estimated, as it is dependent upon the tenders of silver for coinage, which in recent years have been as noted below. The gain on copper coinage is the result of a rather complicated account, as explained in detail last year. It is not necessary to repeat these particulars now, but it may be stated that the gain arises from the cost of metal and manufacture being a little less than half the nominal value of the coin, and is not treated as revenue until the coin passes into circulation : a corresponding loss arises when it becomes necessary to withdraw from circulation and destroy old and worn coin. At present British coin is gradually taking the place of old native mintages, and there is always a net gain, though of variable amount.

	Net Importation.	Silver Coinage.	Seignorage.
1879-80	7,869,7	10,257,0	212,0
1880-81	3,892,6	4,249,7	76,1
1881-82	5,379,0	2,186,3	43,4
1882-83	7,480,6	6,427,4	108,9
1883-84	6,406,2	3,663,4	64,5
1884-85	7,245,6	5,794,2	115,6

15.—Post Office.

1883-84. Accounts.	IMPERIAL POST OFFICE.	Budget.	1884-85. Revised.	Accounts.
40,9	Chief Post Office	42,5	43,8	44,2
639,4	Presidency and District Offices	674,5	650,7	649,1
302,3	Conveyance of Mails	283,8	294,0	284,8
30,8	Other Charges	30,2	31,3	33,2
1,013,4	TOTAL	1,031,0	1,019,8	1,011,3
114,6	ADD—District Post Office	115,5	116,5	114,0
1,128,0	TOTAL INDIA	1,146,5	1,136,3	1,125,3
106,5	ENGLAND	101,0	118,1	116,8
1,234,5		1,247,5	1,254,4	1,242,1

70. The increase under the first head is due chiefly to leave and travelling allowances of officers, and the entertainment of an additional Superintendent. The saving in Presidency and District Offices is mainly in Establishment, House-rent, Stationery, Office furniture, and Contingencies The excess in "Other charges" is chiefly for compensation for loss of insured articles, printing at private presses, and special payments to British India representatives at the Postal Conference at Lisbon , but, as regards the English expenditure, the Bombay budget for stores from England fell far short of the requirements of that Presidency, and in India too the provision was insufficient. On the other hand, the subsidy to the Euphrates and Tigris Steam Navigation Company, for the Mail Service between Bussorah and Bagdad, was not fully discharged in England.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

16.—Telegraph.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	INDIAN TELEGRAPH.			
	CAPITAL ACCOUNT.			
101,9	India	154,9	147,1	153,7
109,1	England	139,5	139,5	132,8
	REVENUE ACCOUNT.			
337,9	India	404,6	374,9	346,2
8,8	England	9,5	5,7	5,5
	INDO-EUROPEAN TELEGRAPH.			
67,4	India	68,2	67,8	63,2
38,3	England	44,5	53,0	42,3
	PROVINCIAL.			
3	Bengal	...	...	1
5,5	Bombay	1,0	7	7
669,2	TOTAL	822,2	788,7	744,5

71. The actuals throughout are less than the estimate, the difference between Actuals and Revised Estimate, in the Indo-European section, being caused by the sum of 10,8 mentioned in paragraph 68 as having been deducted from revenue in lieu of being charged as a refund. The savings in the Indian section are due to restricted outlay on works as regards Capital Account, and in Revenue Account to a smaller number of Railway and Postal. Telegraph offices having been opened than was expected, to the conversion of some departmental offices into combined offices, and to economies in repairs and establishments. The large excess in 1884-85 over the preceding year is attributed to the erection of additional lines, the establishment of additional offices, and the alteration of the line from Koom to Teheran.

17.—Mint.

1883-84. Accounts.		Budget.	1884-85. Revised	Accounts.
42,5	Calcutta Mint	36,4	42,1	39,7
33,4	Bombay Mint	37,0	36,0	34,5
4,4	Stores from England	15,3	10,1	9,8
80,3	TOTAL	88,7	88,2	84,0

72. The excess expenditure in the Calcutta Mint is due to losses on recoinage of shroff-marked coin. In the Bombay Mint there were larger savings than were anticipated when the Budget was framed. The payments on account of stores from England were not made as rapidly as expected.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
1,427,7	RECEIPTS	1,455,6	1,402,1	1,372,4

73. The main features of this division are the continued falling off in Judicial fees, fines, and forfeitures, as well as in Jail receipts against which there is a corresponding abatement in the expenditure on Jail manufactures.

XV.—Law and Justice.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
228,7	Fees, fines, and forfeitures	249,0	235,6	228,3
192,9	Jail manufactures	229,9	204,8	188,9
152,3	Other receipts	139,0	123,7	128,8
573,9	TOTAL	617,9	564,1	546,0

74. The falling off in Fees, Fines, and Forfeitures, noticed in former reports, has continued in all provinces except *Burmah*, but its effect has been partly neutralised during the year in the *North-Western Provinces* and *Madras*, where the receipts include respectively distrainers' (Kurk Amins') fees, and recoveries from suitors for printing and translation charges, which were formerly treated as deposit accounts. In *Burmah*, the fees and fines have increased in both the civil and criminal courts, and the improvement was noted when the revised estimate was under preparation. The restriction on Jail manufactures was also noticed in former reports, and has continued to affect the revenue. This is shown more clearly in the figures entered below. The difference under Other Receipts is due partly to short credits in Port Blair on account of sale of produce, and of sums due from Native States for maintenance of convicts, and partly to no lapsed estates having been received from the Administrator General, Bengal.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
JAIL MANUFACTURES—					
Receipts	246,6	262,3	246,6	192,9	188,9
Expenditure	230,4	225,9	213,1	161,6	158,3
NET	16,2	36,4	33,5	31,3	30,6

XVI.—Police.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
146,7	Fees, fines, and forfeitures	137,9	145,2	151,6
165,2	Other receipts	170,9	170,8	167,8
311,9	TOTAL	308,8	316,0	319,4

75. These figures include, for the first time, fines levied in the Mysore assigned tract, under Act V of 1861. In *Bengal* the cattle pounds were farmed out at enhanced rates, and recoveries on account of village Police were particularly good. On the other hand, certain sums due from the Bombay, Baroda, and Central India Railway were not realised within the year, while the contribution from the East Indian Railway was reduced, consequent on the reduction of the Police employed in it. In the *North-Western Provinces*, moreover, the Government has taken over the cost of the municipal Police, and remitted the contributions hitherto received on that account. The receipts in Madras from rents of Police huts, averaging 2,2 yearly, have been transferred from this head to the head XXXIII—Civil Buildings, Roads and Services.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVII.—Marine.

1883-84. Accounts.		Budget.	1884-85 Revised.	Accounts.
	MARINE DEPARTMENT.			
76,0	Dockyards and sea-going vessels	85,4	65,4	64,1
	CIVIL DEPARTMENT.			
	(Ports, Lighthouses, and River navigation.)			
20,5	Burmah	23,7	20,0	18,7
1,4	Assam	1,9	1,9	5
89,6	Bengal	90,0	85,0	77,2
5	Madras	6	6	5
4,8	Bombay	4,3	5,0	5,0
192,8	TOTAL .	205,9	177,9	166,0

76. The small receipts under Dockyards and sea-going vessels are due (1) to less work, than was anticipated, having been performed in the Dockyard for other departments; (2) to all the vessels offered for sale not having been disposed of; and (3) to a change of practice with regard to recoveries from other departments on account of stores landed by the Agent for Government Consignments, the amounts recovered being now deducted from expenditure. The diminished revenue in *Burmah* and *Bengal* is traceable to depression of trade, affecting the pilotage and coast light dues. The estimates in *Assam* were too high, as the figures of the previous year included the sale-proceeds of two vessels, as well as the receipts from the "Hawk," which are now taken to Public Works Department.

XVIII.—Education.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts
128,5	Fees	127,0	130,2	129,3
75,9	Other receipts	71,7	70,3	74,0
204,4	TOTAL .	198,7	200,5	203,3

77. This head does not call for much detailed explanation, but the following items may be noted as affecting the revenue. In *Burmah* the public schools in Moulmein were during the year transferred from the Municipality, at its own request, to the Education department. In the *Punjab* the publication and sale of English books was discontinued for only a portion and not for the whole year as was anticipated. In *Madras* some of the high and middle schools were transferred to municipalities, and the middle school departments of colleges were abolished. In *Bombay* many new schools were opened throughout the Presidency.

XIX.—Medical.

1883-84 Accounts.		Budget.	1884-85. Revised.	Accounts.
	INDIA—			
18,6	Hospital fees	16,4	18,5	19,5
34,0	Other receipts	29,7	34,5	30,5
2,4	ENGLAND	2,0	2,3	2,5
55,0	TOTAL .	48,1	55,3	52,5

78. The principal differences under this head occur in the Central Provinces, North-Western Provinces and Oudh, Punjab, and Madras. In the *Central Provinces* certain dispensaries, formerly treated as Excluded Local Funds, have been brought into the accounts. as incorporated Local Funds since their transfer to the District Councils and Local Board. In the *North-Western Provinces* there is an apparent falling off, owing to the Budget having included certain contributions payable by municipalities to District Boards, which under revised arrangements have been credited under XXIV Miscellaneous. In the *Punjab* there is an excess over estimate in the receipts on account of Lunatic Asylums, due to contributions from district committees. In *Madras* the actuals of 1883-84 exceed those of 1884-85 by 2,1, but they contained an arrear recovery of 2,0 from the Madras Municipality towards the maintenance of hospitals in the town of Madras.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XX.—Scientific and other Minor Departments.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
24,0	CINCHONA PLANTATIONS	17,6	21,1	21,0
	INLAND LABOUR TRANSPORT—			
9,4	Fees	7,3	6,9	10,8
15,9	MATHEMATICAL INSTRUMENT DEPARTMENT	16,0	18,9	13,6
39,4	OTHER ITEMS (India)	34,8	40,8	39,2
1,0	" (England)	5	6	6
89,7	TOTAL	76,2	88,3	85,2

79. The difference as regards Cinchona occurs chiefly in *Madras*, where sales were not expected, as stocks were sold off during the previous year, but 1,000 bales were sold. The head "Other items" includes the sale-proceeds of the land occupied by the Botanical Gardens at Mussoorie, *N.-W. Provinces.*

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
11,250,0	EXPENDITURE	11,426,1	11,472,4	11,634,5

80. The principal difference (215,8) in this division is under Political charges, and is caused by the Afghan Delimitation Commission, the expedition against Zhob Kakars and the mission to Guada, for which the estimate did not provide. Additional expenditure was also incurred under General Administration, but the greater portion (26,3) of the increase under this head is due to transfers from the head 5—Land Revenue. Law and Justice presents a considerable saving (73,4), as compared with the estimate, produced by retrenchments in Jail manufactures and other charges.

18.—General Administration.

1883 84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	GOVERNMENTS AND SECRETARIATS.			
321,6	India	342,8	336,8	335,1
15,8	Central Provinces	15,1	15,4	14,7
17,5	Burma	17,0	16,9	16,5
15,3	Assam	14,0	13,5	12,0
61,9	Bengal	63,9	63,8	66,5
52,9	North-Western Provinces	49,1	51,4	52,3
43,8	Punjab	43,7	45,0	44,4
72,4	Madras	71,6	72,1	73,8
99,2	Bombay	100,1	97,5	100,6
700,4	TOTAL	717,3	712,4	716,9
	REVENUE CONTROL AND FINANCIAL OFFICES.			
97,9	India	93,8	94,4	95,9
38,6	Central Provinces	26,7	28,1	41,4
31,5	Burma	31,0	30,6	31,4
10,3	Assam	11,0	10,1	10,0
134,7	Bengal	131,4	131,5	134,8
106,3	North-Western Provinces	108,7	108,6	110,0
93,8	Punjab	81,7	76,7	85,5
69,9	Madras	71,7	71,1	73,3
75,6	Bombay	69,9	75,3	75,7
658,6	TOTAL	625,9	626,4	658,0
239,4	ENGLAND	233,3	236,5	234,9
1,598,4	TOTAL OF ALL	1,576,5	1,575,3	1,609,8

81. Under *Governments and Secretariats, India* shews a saving, as compared with the Budget, under Tour expenses, Staff and Household of the Viceroy, and travelling expenses of the non-official members of the Legislative Council, partly counterbalanced by excesses in the salary of officers and in telegrams and furniture for the Public Works and Military Secretariats, respectively. The difference between 1884-85 and 1883-84 is also traced to these items, together with the savings in the Executive Council, and in the Home and Foreign Secretariats noticed in last year's report A permanent change has been made under this head in 1884-85, by the transfer to 13—Forest of the charges on account of the Inspector General of Forest. In *Assam* the Civil Secretariat charges were 7 less than estimated, owing to the permanent Secretary having been on furlough throughout the year, to a revision of Secretariat Establishment, and to an overestimate of Tour expenses. The charges of 1883-84 were swelled by the absence of the Chief Commissioner on three months' privilege leave, and by his having drawn pay for 1882-83 in that year. In *Bengal* the principal variation occurred in the Civil Secretariat, where some new appointments were created, and many increases in progressive salaries fell due. The Tour expenses in the *North-Western Provinces* exceeded the Estimate, as the whole of the Secretariat Establishment was taken to Naini Tal under orders of the Local Government. The excess in *Madras* consists of a number of small items, of which 5 in Secretariat contingencies and 7 in the movement of Government offices to the hills are the chief In *Bombay* the Actuals exceeded the Estimates (1) in salary of Governor by 9, owing to the salary of the retiring Governor up to

Section D—SALARIES AND EXPENSES OF CIVIL DEPTS—*continued.*

27th of March having been paid to him in that month; (2) in expenditure from contract allowance by 1,4, as additional allowances were sanctioned for Conservancy and Tour charges in F. D No. 1677, dated 19th January 1884, and (3) in Civil Secretariat by 1,4, due to expenditure on telegrams during February and March 1885. But they also showed savings of 1,6 under Military Secretariat, 6 in Staff and Household expenses of the Governor, 5 under Executive Council, and other smaller ones.

82 Under "*Revenue Control and Financial Offices*" the India General, Central Provinces, Burma, Punjab, and Madras accounts include 2,4, 13,2, 8, 8,6 and 1,3 respectively as charges for the General Establishment of Local Funds classified hitherto under 5 Land Revenue, under which they were provided for in the estimate After allowing for this change of classification, the only material differences between Budget and Accounts occur in *Central Provinces*, where an additional charge was incurred consequent on certain leave allowances, and in the *Punjab* where there was a net saving of 4,8 from the appointment of a second Financial Commissioner and his establishment, and from a reduction in the number of Commissioners and their establishments. The two main differences under *Madras* counterbalanced each other. They occurred under charges of Civil Office of Account and Audit, which were decreased by 1,7 in consequence of permanent incumbents having been attached to other Provinces, whilst junior officers on smaller allowances acted for them; and under Board of Revenue, which was increased by the same amount, as the 2nd Member and permanent Sub-Secretary were employed on special duties. In 1883-84 the actuals of India included two years' payments on account of allowances to the Presidency Bank, and in the Punjab there was an excess of 2,0 over the charges of the following year in the salaries of gazetted officers in the Civil Office of Account and Audit, whilst in Madras the charges under Board of Revenue were less by 2,7 for the reason stated above. As regards the other Provinces, the principal variations were under Bengal, North-Western Provinces, and Bombay. In *Bengal* there was an increase of 3,7 over Budget by the appointment of a temporary Additional Commissioner for the Patna Division. An increase of 1,7 in the *North-Western Provinces* was on account of salaries of Commissioners absent on privilege leave. In *Bombay* the excess charges amounted to 6,1 and consisted of increases under Civil Account Office (2,1), Currency Department (2,1), and Commissioners (1,9). The increase under Civil Account Office was due to the appointment of higher paid officers than were provided for in the sanctioned scale, and the creation of the new office of Inspecting Auditor. Heavy cash remittances caused the excess in the Currency; and the payment of acting allowances in the absence on leave of permanent incumbents swelled the charges under Commissioners.

83. The English charges included passage and outfit allowances of the GovernorGeneral and of the Governor of Bombay, as well as a portion of the expenses incurred in the return to England of the Marquis of Ripon and his suite. When the Budget was framed it was expected that these charges would not be incurred till 1885-86. There was, however, a saving of 6,0 in comparison with Budget, in the payments for the supply of forms of Currency Notes.

19.—Law and Justice.

COURTS OF JUSTICE AND LAW OFFICERS.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
17,1	India	22,1	21,8	21,8
69,3	Central Provinces	73,0	69,7	69,1
99,2	Burma	99,6	100,7	102,4
50,1	Assam	53,1	50,5	50,3
748,1	Bengal	757,1	758,5	759,8
404,8	North-Western Provinces	411,8	411,6	412,3
227,4	Punjab	236,8	244,0	242,1
381,6	Madras	388,7	387,0	387,7
437,1	Bombay	437,5	443,2	450,3
2,434,7	TOTAL COURTS OF JUSTICE	2,479,7	2,487,0	2,495,8
136,0	Port Blair Settlement	142,5	136,4	138,8
462,8	Jail Charges	498,5	460 4	465,3
161,6	Jail Manufactures	211,1	165,5	158,3
38,7	Refunds	40,2	38,8	40,2
4,6	Other Charges	4,7	4,9	6,2
4	England	2,4	1,2	1,1
3,238,8	TOTAL	3,379,1	3,294,2	3,305,7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

84. Under the first head, in *India* the Estimates and Actuals of 1884-85 included, for the first time, the charges incurred in the Mysore Assigned Tract. In *Central Provinces* the saving is the result of the additional Commissionership having been abolished, and the absence of officers on furlough and deputation. In *Burma* the increase was caused by the appointment of an additional Recorder, by a temporary addition to the staff of Assistant Commissioners in consequence of absentees on leave, and by larger expenditure on diet and travelling allowances of witnesses, consequent on the increase of crime in 1884-85. The saving in *Assam* of 2,8 is almost entirely under salaries of Criminal Court's officers. In *Bengal* three additional Judges were appointed to the High Court during the latter part of 1884-85, and additional Civil and Sessions Judges in the Burdwan and 24-Pergunnahs Districts. Additional establishments were also entertained in certain districts. The principal variations in the *North-Western Provinces* were an increase under Civil and Sessions Courts (3,5) caused by the transfer to this head, from Personal Deposit Account, of Distrainers' (Kurk-Amins') establishment charges; and a saving of 4,5 under Criminal Courts in salaries of officers, diet to witnesses, and assessor's office expenses and contingencies. This saving would have been larger but for the transfer from 1884-85 of the charges of the Criminal Court Record Fund, which used to be shown under 5.—Land Revenue. The increase in the *Punjab* is due to the reorganization scheme. The excess over the charges of the previous year was caused by the retention of two additional Judges throughout the year, and to acting allowances for permanent incumbents on leave. The actuals in *Madras* exceeded those of the previous year owing to printing and translating charges on account of suitors having been taken as High Court Appellate Branch charges from 1st April 1884, to the revision from the same date of the salaries of Munsiffs and Subordinate Judges, and the charge to Criminal Courts of four-fifths of the Agency expenses of the hill tracts of Ganjam and Vizagapatam instead of one-fifth as formerly. In *Bombay* there was an excess of 12,8, due to acting allowances having been paid during the absence on privilege leave of certain High Court Judges, District Judges, and Magistrates, heavy expenses connected with law suits, and to the deduction in the Budget for savings not having been realised, as fewer officers went on furlough than the experience of past years gave reason to expect.

85. In regard to the *Port Blair Settlement*, the Budget provided for higher charges than were incurred on account of passage, freight, and carriage of stores. The increase, as compared with the previous year's actuals, occurred chiefly under salary, establishment, and contingencies of the settlement.

86. Under *Jail Charges* the only excess occurred in *Burma* (11,0), consequent on the appointment of an Assistant Superintendent in the Rangoon Jail, the substitution of Warders for Police Guards, and the higher prices paid for paddy at all the Jails except Akyab, thereby raising the cost of rations. In all the other Provinces there were savings aggregating 44,2, mainly owing to the estimates for feeding prisoners not having been worked up to.

87. In charges for *Jail Manufactures*, there were savings in nearly every Province in the purchase of raw materials, owing to the curtailment, by order of Government, of certain Jail industries which competed with private trade.

88. The increase under *Other Charges* occurred chiefly in Pleadership Examination charges in the North-Western Provinces and Madras, where they were 8 more in each case than the provision in the Estimate.

89. The Estimate of charges in *England* included outfit allowance for a Chief Justice and two Puisne Judges, but no Puisne Judges came out during the year.

20.—Police.

1883-84. Accounts.		1884-85. Budget.	1884-85. Revised.	1884-85. Accounts.
36,6	India	43,5	47,1	46,1
137,1	Central Provinces	140.3	137,3	139,4
237,1	Burma	236,7	228,6	230,5
89,9	Assam	86,5	95,0	96,8
458,6	Bengal	463,2	467,8	482,8
603,9	North-Western Provinces	617,3	624,8	625,3
334,9	Punjab	334,1	336,9	336,6
387,7	Madras	388,2	380,3	385,4
475,2	Bombay	484,1	488,0	489,8
2,761,0	TOTAL	2,793,9	2,805,8	2,832,7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS,—*continued.*

90. The increase in *India* was caused by the augmentation of the Police Force at Quetta, and would have been larger but for the transfer, to the Public Works Department, of $\frac{7}{10}$ths of the charge on account of the Rajputana-Malwa Railway Police for the three months, January to March 1885. In the Original Estimate of the *Central Provinces* a lump addition of 4,0 was made to meet the cost of the reorganization of the Police Establishment, but the revised scale of pay did not come into force till the 1st of June 1884 Savings were also effected under Police clothing, arms, and accoutrements. The decrease in *Burma* is principally owing to reductions in the strength of the force. In *Assam* the Budget underestimated the charges for clothing, purchase and repairs of arms, and miscellaneous expenditure under Frontier Police. The chief increases in *Bengal* occurred under District Executive Force and Village Police. The former is chiefly nominal, being due to a change of procedure in adjusting the deductions from the pay of the force for clothing, while the extension of the Chowkidary system to the Government Estate of Khurda occasioned the other excess charge. The actual expenditure in the *North-Western Provinces* includes charges on account of Municipal Constabulary Police in relief of Municipal Funds, and cost of belts and badges for watchmen, specially sanctioned by the Local Government, but for which no provision was made in the Budget. They actually amounted to a larger sum than the above difference between estimate and actuals, but were partly counterbalanced by reductions in the Railway Police Establishment, and by transfer of Irrigation Police charges to the Irrigation Department. These items also explain the differences between the actuals of the present and the preceding year. The variations in the *Punjab* were due to errors in the Budget, which overestimated State Railway Police charges, and omitted to provide for certain expenditure for Special Frontier Police, whilst it underestimated the cost of Canal Burkundaz Guards. In *Madras* the savings were due to reductions in Marine Police Establishment which were not anticipated in Budget, but were provided for in the Revised Estimate. The provision for "clothing" and "arms and accoutrements" in the Revised Estimate were 20,0 and 7,8 respectively, but the actuals rose to 22,8 and 9,5. In *Bombay* the creation of the Office of Inspector General of Police created an excess over the Budget and the actuals of the previous year. Further increases were caused by the exhibition, in the accounts, of the actual outlay for clothing, whereas the Budget provided for the Government contribution only; and by the reorganization of certain Police Establishments sanctioned during the year. The cost of Railway Police fell below the provision in the Estimates, as a considerable portion of the Government contribution towards the charges for Police employed on Guaranteed Railways, was not claimed during the year.

21.—Marine.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts
	MARINE DEPARTMENT.			
246,6	Dockyards and sea-going vessels	229,0	193,7	195,5
	CIVIL DEPARTMENT.			
	Ports, Light-houses and River Navigation.			
40,8	Burma	37,9	34,7	34,9
10,3	Assam	15,0	13,0	13,2
86,9	Bengal	89,5	86,7	84,7
1,1	Madras	1,5	1,5	2,7
7,1	Bombay	8,1	7,4	8,7
196,8	ENGLAND . .	136,6	150,9	154,7
589,6	TOTAL .	517,6	487,9	494,4

91. The decrease in the charges of the *Marine Department* was mainly due to savings under sea and shore establishments, to less labour having been employed in dockyards, to smaller purchases of stores than were anticipated, and to the sale or employment, in other departments, of steamers, the establishments of which were entered in the Budget for the whole year. These savings were partly counterbalanced by the creation of the new appointment of Assistant Director of Marine, by the increased cost of victualling officers and men employed afloat, and by increased expenditure for piloting and towing Indian Marine ships. In *Burma* the savings in actuals, as compared with the accounts of the previous year and with the Budget, were due chiefly to the transfer of certain subsidies to Steamboat Companies from this head to "Dockyards and sea-going vessels," and to reduced expenditure in establishment charges and contingencies of Light-houses and Light-ships. These savings

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

were however reduced by the excess expenditure of 3,7 over Budget provision incurred in the building and equipment of the new light vessel "Krishna." The saving in *Assam* was due to a provision of 2,0 in the Budget for purchase of a steam launch not having been spent during the year. The increase over the previous year's actuals was chiefly in the amount paid as mail service subsidy, which included arrears of 1883-84. The principal decrease in *Bengal* occurred under Pilotage charges (8,1) consequent on the smaller tonnage entering the Port from the slackness in trade. This decrease was partly absorbed by an increase of 1,7 over Budget for purchase of Marine stores, of 1,5 for arrears of subsidy due to Messrs. Macneill and Co. for their steamer service between Dhubri and Dibrugarh, and of 1,5 for miscellaneous charges. The actuals in *Madras* included an exceptional adjustment of 1,2 on account of write-back of excess debits to Port Funds from 1865-66 to 1872-73. In *Bombay* a large payment, irrespective of Budget provision, was made in 1884-85 as compensation for the removal of fishing stakes from the entrance of the Harbour In the Revised Estimate the charges for the flat "Mooltan" were reduced, under the impression that the proposed repairs would not be effected before the 31st of March 1885, but as they were completed early in 1885, the payment was made in February of that year. Under *England* there was an expenditure of 15,1 for the repairs of the "Tenasserim" which was not anticipated when the Budget was framed, and an excess charge of 7,0 for stores, as the Estimate from Bombay fell short of the requirements of that Presidency Against these excess charges there were savings, the chief of which was 4,9 for contributions towards Her Majesty's vessels in the Indian seas, owing to the full complement of ships not having been employed. The charges of the previous year included a large sum for the building of the vessel "Clive" for the Indian Government, besides the cost of the establishment of that vessel while detained in England.

22.—Education.

1883-84 Accounts.		1884-85. Budget.	Revised.	Accounts.
12,9	India	15,0	17,2	17,1
58,0	Central Provinces	61,1	59,8	59,7
39,8	Burmah	46,6	41,6	44,0
27,7	Assam	30,4	29,0	29,4
315,5	Bengal	339,3	334,7	340,0
166,2	North-Western Provinces	178,7	170,0	173,8
117,0	Punjab	119,0	114,7	119,1
187,5	Madras	182,5	178,5	189,8
259,5	Bombay	264,5	265,0	265,5
1	England	1	3	3
1,184,2	TOTAL	1,237,2	1,210,8	1,238,7

92. The actuals in *India* include, for the first time, charges incurred in the Mysore assigned tract, for which no provision was made in the Budget. In the *Central Provinces* savings ensued from the absence on leave of certain officers, from retrenchments in the Government book depôt resulting in a corresponding decrease, in the receipts under XVIII Education, from the sale of books, and from the full amount of grants-in-aid not having been spent. In *Burma* the saving was chiefly due to the transfer to private agency of a part of the Government book depôt work, and to short expenditure on Normal and Technical Schools, and on scholarships, while the excess over 1883-84 has been caused by larger "Grants-in-aid" and "Payments by Results." In *Assam* the new appointments of Sub-Deputy Inspectors in the Sylhet, Cachar, and Kamrup Local Boards, and increased grants-in-aid caused the actuals of 1884-85 to exceed those of the previous year; and in *Bengal*, also, the variations are ascribed to the last named cause. The decrease in the *North-Western Provinces* was caused by savings in Inspectors' travelling allowances, in the salaries of the Principal, Agra College, and of Assistant Professors, and by the transfer of the charge for training village accountants, from Technical Schools to 5.—Land Revenue. These savings, to some extent, were counteracted by charges for petty construction and repairs of school buildings, which were at first ordered to be adjusted as Public Works charges, but were subsequently admitted under this head by the Local Government. In the *Punjab* the charges for the Government book depôt largely exceeded the Budget provision, as it was anticipated that the depôt would have been abolished sooner than it was, and the expenses on Government schools also proved larger than

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

was expected, but the savings consequent on the absence of the Director of Public Instruction on furlough, and the charges for inspection, scholarships, and grants-in-aid having been under-estimated, caused the actual expenditure to approximate to the total provision in the Budget. The Revised Estimate did not make sufficient allowance for the charges under Government book depôt and Grants-in-aid. The charges of 1883-84 were exceeded by 2,1, mainly under these two heads and under Government Schools; but these excess charges were considerably reduced by savings under Direction and Inspection. The increase in *Madras* was due to insufficient provision in the Estimates for grants-in-aid and Payments by Results, and would have been greater but for the transfer of middle class schools, within municipal limits, to the municipalities concerned, and of the school of Ordnance artificers to the Military Department, as well as to smaller outlay on manufactures in Technical schools. As compared with 1883-84 there was an increase in the inspecting staff, in the number of Local Fund Normal Schools, and in the number of schools which qualified for the Government grant-in-aid. The Budget provision in *Bombay* was exceeded owing to arrear salary having been drawn by the Director of Public Instruction, to the revision of certain Deputy Inspectors' salaries, the creation of two new appointments of Inspectors for Hindustani schools, the opening of new schools, and to a special charge for scientific apparatus for the College of Science at Poona. The English charges were increased as three educational officers beyond the anticipated number came out to India.

23.—Ecclesiastical.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
159,1	TOTAL .	167,4	165,2	166,3

93. There was an excess in *India* of 1,0 over Budget, owing to the appointment of higher grade officers at Gwalior and Hyderabad; and in the *North-Western Provinces* of 1,4, due to the appointment of a Senior Chaplain instead of a Junior Chaplain for the Church of Scotland at Allahabad, and to contribution to the stipends of four Ministers of the Additional Clergy Society, irrespective of any specific provision in the estimate. In *Madras* and *Bombay* the saving arising from the absence of Chaplains on furlough was larger than anticipated, and in Madras, also, the amounts for the Bishop's visitation allowance, for the travelling allowance of Chaplains and for other miscellaneous charges, were overestimated. The difference between the actuals of the two years was due to the absence on leave of the Bishop of Calcutta and his domestic Chaplain for six months in 1883-84.

24—Medical.

1883-84. Accounts.		1884-85. Budget.	Revised	Accounts
255,7	Medical Establishments	258,9	261,2	258,7
215,7	Hospitals and Dispensaries	224,1	223,3	230,6
237,9	Other Charges	239,9	245,3	244,6
7,5	England	7,6	8,1	7,9
716,8	TOTAL .	730,5	737,9	741,8

94. Under "Medical Establishments" the actuals worked closely up to Budget provision on the whole, the only noticeable differences being in *Bengal* and the *Punjab*, where there were excess charges, which were nearly counterbalanced by a large saving in the *North-Western Provinces* in the salaries of Civil Surgeons. The charges for "Hospitals and Dispensaries" exceeded the estimates principally in Assam, Madras, and Bombay. The chief cause of the increase in *Assam* was the transfer from Bengal of the Inland Transport Fund Charges (1,3), for which no provision was made in the Budget. In *Madras* there was a larger outlay than anticipated on account of medical subordinates, establishment, and cost of medicines and supplies; and in *Bombay* for diet owing to an increase in the number of in-door patients, but, as a set-off to this, the grants to private Hospitals and Dispensaries were revised. About a third of these excess charges was met by the savings in *Bengal* from the above-mentioned transfer, and in the *North-Western Provinces* in the salaries of Assistant Surgeons and Hospital Assistants, and in diet and clothing of patients. Under "Other Charges" the chief increases occurred in the *Punjab*, where there was an excess over Budget of 2,7, out of which 2,0 was owing to no provision having been made for cash

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS—*continued.*

payments for maintenance of non-criminal lunatics in asylums, and in *Madras* of 2,0 under several minor heads. Against these increases there was a saving of 1,1 in the *North-Western Provinces*, chiefly in the salaries of divisional Superintendents of Vaccination and Vaccinators. The excess in the *English* charges is more than accounted for by the payment of the expenses attending the deputation sent to India to conduct investigations regarding cholera.

25.—Political.

1883-84. Accounts.		Budget.	1884-85. Revised	Accounts
251,1	Political Agencies	247,5	253,8	257,2
53,7	Charges on North-West Frontier	56,1	65,9	67,0
89,2	Political Subsidies	138,9	168,7	133,6
12,2	Entertainment of Envoys and Chiefs	13,1	20,1	15,1
29,2	Durbar Presents and Allowances to Vakeels, &c.	17,9	13,0	18,0
...	Afghan Delimitation Commission	...	110,0	183,0
32,7	Refugees and State Prisoners	33,7	40,6	41,3
38,5	Other Charges	41,0	38,8	44,1
506,6	TOTAL INDIA	548,2	710,9	759 3
26,1	ENGLAND	27,3	32,4	32,0
532,7	TOTAL	575,5	743,3	791,3

95. Under "Political Agencies" the principal variations were in India 155,8 against Estimate 146,7, in Bombay 63,0 against Estimate 61,9, and in the Punjab 10,0 against 11,6 Estimate. The excess in *India* occurred under several detailed heads, but chiefly under Service Telegrams; and that in *Bombay* under the same head, owing to the unusually large expenditure for service messages incurred by the Political Resident at Aden. The charges in the *Punjab* fell below the estimate, owing to the travelling allowances and miscellaneous charges of Political Agencies in that Province having been over-estimated in the Budget. The increase under "Charges on North-West Frontier" was caused by the cost of frontier levies and maintenance of communication having exceeded the Budget provision; and by the following items of expenditure, for which no provision was made in Budget, but included in the Revised Estimate, *viz.*, expedition against Zhob Kakars (2,4), mission to Guada (2,2), and payments for guarding hill passes (2,5). The Revised Estimate under "Political Subsidies" in *India* provided 168,7 including 149,8 for subsidy to the Amir transferred during the year from Punjab, but the actuals amounted to 133,6 only. The Budget provision for "Entertainment of Envoys and Chiefs" was exceeded in India by 2,4 and in the Punjab by 1,3, but the latter charge was counterbalanced by the saving of a similar amount in Bombay. The charges for "Durbar Presents" worked closely up to Budget figures in all the Provinces, but the Revised Estimate was taken too low in *India*, *Bengal*, and the *Punjab*. The actuals of 1883-84 in *India* included charges for the payment of a "Khilat," or present to the Chirkaree State. The "Afghan Delimitation Commission" expenses were not provided in Budget, as it was appointed in September 1884. The Budget under "Refugees and State Prisoners" did not include the allowance to Ayub Khan, as it was sanctioned in June 1884, but a sum of 9,7 was entered on this account in the Revised Estimate. The actuals, however, amounted to 8,4 only. The *Punjab* estimate under this head proved insufficient by 2,3. On the other hand, there were savings of 1,2 in the *North-Western Provinces* in the charges for the ex-Amir of Kabul and other State prisoners, and of 1,2 in *Madras* owing to the charges for Daud Shah having ceased to be drawn from March 1884. There was also a decrease of 1,0 below estimate in *Burma*, but this was chiefly due to certain allowances having been suspended. The excess over estimates under "Other Charges" was caused chiefly by the expenses attendant on the Rawalpindi Durbar, and would have been much larger but for large savings in *India* for secret service, petty construction and repairs, and other miscellaneous charges, amounting to 6,9; and in *Bombay* consequent on the transfer to Provincial Services of the cost of police employed on the Sind frontier, aggregating 2,9 The charges in *England* include 3,1 on account of the Afghan Boundary Commission, and the expenses of the British Delegate to Lisbon in connection with the Goa Treaty.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

26.—Scientific and other Minor Departments.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts
136,1	Survey of India	135,0	139,8	139,5
18,6	Geological Survey	18,5	18,5	18,8
60,7	Other Scientific Departments	54,0	55,6	56,6
65,1	Cinchona and Botanical Gardens	61,7	61,6	61,9
83,1	Other Agricultural Departments	88,2	89,1	87,1
2,5	Census	1,8	6	6
33,0	Other Statistical charges	29,5	31,7	31,3
49,4	Emigration and Miscellaneous	39,9	39,6	42,2
448,5	TOTAL INDIA	428,6	436,5	438,0
20,9	ENGLAND	19,8	15,5	15,8
469,4		448,4	452,0	453,8

96. Under "Survey of India" the difference is owing to the Budget having overestimated the portion chargeable to 5.—Land Revenue, as explained in the last two reports, and it is not necessary to repeat the particulars here. Under "Other Scientific Departments" the actuals of 1883-84 included charges for repairs of monuments of antiquity which have since been transferred to the Public Works Department. In comparison with the Budget the principal increases under this head occurred in *Madras*, from a payment of 5 to the representatives of the late Dr. A. C. Burnell for services connected with oriental researches, which was not provided in the estimate, from payments for securing a valuable collection of coins in the Central Museum, and for purchase and publication of books; and in *Bombay* from unforeseen payments, aggregating 9, made in the Archæological Department, and for Provincial Museums, and Public Observatories. Under "Other Agricultural Departments" there were increases in *India*, *Bengal*, and *Bombay*, owing, respectively, to larger payments than were anticipated for Government Bull and Stallion charges, the late Calcutta International Exhibition and the Antwerp Exhibition. The net result would also have been an excess over Budget provision, but for savings in almost every other Province, and the transfer in the *Punjab* accounts of the Kanungoe Agency charges, which were estimated at 9,0 in Budget, from this head to 5—Land Revenue Under "Census charges" the Bengal Government specially provided 1,8 in Budget for the salary of an officer, but no payment was made on this account. The increase under "Other Statistical Charges" occurred almost entirely in *Bombay*, and was due to excess expenditure for the completion of the Bombay Gazetteer, and the final adjustment of the charges for the registration of Railway traffic in the Central Provinces. Under "Emigration and Miscellaneous" there was a saving in *Burma* compared with Budget, (1,1) and with previous years' actuals, (13,0) consequent on the discontinuance of the bounty paid to Steam-boat carriers of immigrants. But in *Bengal* there was a large payment of 3,6 for refunds, for which no provision was made in the Budget.

Section E.—MISCELLANEOUS.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
1,512,6	RECEIPTS	1,256,1	1,369,4	1,388,0

97. The excess of actuals over estimate in this group consists of special items under the heads of Interest and Miscellaneous, as explained below in paras 98 & 101.

XXI.—Interest.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
	INDIA—			
250,3	Currency Investment	250,2	250,1	250,1
489,1	Loans to Municipalities, &c.	333,7	331,3	324,2
80,4	Other Receipts	59,2	85,9	93,3
	ENGLAND—			
27,6	Investment of Cash Balance	10,0	30,1	31,1
...	Premium on Loans	...	3,0	3,0
2,1	Other Receipts	...	...	8
849,5		653,1	700,4	702,5

98. There was no change during the year in the amount of the Currency investment, and the interest was realised according to the forecast. The difference under Loans to Municipalities, &c., occurs chiefly in Bengal, where the repayment of portions of the loans diminished the interest to be received; and the same thing has occurred in Madras, the Ramnad Zemindari Estate having repaid a large sum, which there was no reason to anticipate. This is made clear by the figures noted below. The excess in "Other Receipts" is due to interest on overdrawn capital of Guaranteed Railways having been estimated at 5,4, where-as the recoveries amounted to 24,8. This interest cannot be accurately estimated, as it depends upon the sums paid to, and withdrawn from, the Secretary of State by the Guaranteed Railway Companies, and during the year under review the withdrawals exceeded the receipts by 1,120,9. As regards the sums realised in England, the first amount is due to the loan of 3,000,0 having been issued in May, owing to the favourable state of the market, whereas the money was not required till August for the discharge of debentures. During the interval the Secretary of State's cash balance was abnormally large, a considerable sum was invested temporarily, and the rate of interest obtained was high. The Premium on Loans was obtained on the sale of 95,0 India 3½ per cent. stock which was not anticipated when the Budget was framed.

Description of Loans.	Balance outstanding. 31st March 1882.	31st March 1883.	31st March 1884.	31st March 1885.
Native States	1,318,3	1,214,7	1,146,2	1,071,1
Presidency Corporations	5,595,8	5,408,7	5,333,9	5,470,1
Mofussil Municipalities	382,6	383,9	405,9	381,9
Landholders and others	659,9	654,1	607,3	572,9
Local Fund Committees	108,0	104,1	100,3	64,3
Advances for Ceylon Cable	...	...	...	9,2
	8,064,6	7,765,5	7,593,6	7,569,5
Interest received	358,0	343,2	359,1*	324,2
Percentage reckoned on balance at end of year	4·439	4·419	4·729	4·282

* Excluding Bombay arrears 130,0.

Section E.—MISCELLANEOUS—*continued.*

XXII.—Receipts in aid of Superannuation, &c.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts
118,6	Subscriptions to Military Funds, India . . .	115,3	112,5	107,6
32,6	Appropriation from old Military Funds . . .	35,5	39,1	35,8
50,0	Other items	43,4	51,9	55,8
101,2	Subscriptions to Widows' and Military Funds, England	99,5	97,8	98,0
302,4	TOTAL .	293,7	[illegible]	297,2

99. The subscriptions to the old Military Funds continue to diminish as the subscribers fall off, and in proportion to their abatement is the increase in the appropriation from the capital of the funds. The only capital, however, which now remains, belongs to the late Bengal Military Orphan Fund, and it will probably become exhausted in two or three years, when the appropriations will cease altogether. During this year the rents of the Orphangunge Estate near Calcutta, included in the head Subscriptions to Military Funds, have been credited gross instead of net as formerly. The increase in "other items" is due to a larger number of officers having been lent for Foreign Service, from whom contributions were levied under Chapter 3 of the Civil Pension Code.

XXIII.—Stationery and Printing.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
50,6	TOTAL .	53,0	48,1	47,5

100. The principal differences under this head are in Bengal, North-Western Provinces, and Madras. In *Bengal* less work was done and less materials supplied to Municipalities and Local Fund Committees than was expected, and in *North-Western Provinces* the estimate was too high, owing to a misclassification in the accounts of the previous year In *Madras* the actuals in 1884-85 have considerably improved under Sale of Acts and other receipts, including money realised by sale of printed copies of judgments and credited as revenue for the first time. There will, in future, be a falling off under this head in the Punjab, owing to the abolition of the Central Press at Lahore.

XXIV.—Miscellaneous.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
	INDIA—			
52,6	Unclaimed Deposits and Bills	32,2	65,4	72,7
63,7	Rents	63,7	65,0	64,9
15,3	Premium on Bills	13,3	14,7	14,1
173,6	Other Items	139,1	166,5	180,0
	ENGLAND—			
9	Fines and Penalties	8,0	8,0	1,1
4,0	Other Items			8,0
310,1	TOTAL . .	256,3	319,6	340,8

101. The Unclaimed Deposits and Bills include the balances of the late Government Agency, written off as escheats in 1884-85. The unclaimed deposits in Bengal were 24,1 more than the estimate, including 1,4 as sale proceeds of the Nizamut Fund investment, and 5,7 as recoveries on account of Port Canning; and there was a similar excess of 4,8 in North-Western Provinces. In the next two heads the accounts confirm the estimate. The excess in Other Items includes a sum of 8,2 connected with certain old adjustments with Her Majesty's Imperial Government relating to the Zanzibar Agency and the Muscat subsidy, and 1,7 Gain by Exchange on Persian coins used by the Afghan Delimitation Commission. There were also larger realisations of partition fees in Monghyr, Mozufferpore, and Shahabad, and larger recoveries from Local Funds in Bengal towards the cost of controlling and account officers, the rate having been raised from 1 to 1·54 per cent. as well as a credit of 10,1 as contribution from Municipalities to District Boards in the North-Western Provinces, formerly divided between Education and Medical.

Section E.—MISCELLANEOUS CIVIL CHARGES.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
3,882,5	EXPENDITURE	3,973,8	3,909,5	3,876,7

102. In this group there have been considerable savings in Territorial and Political Pensions, a good portion of which appears to be of a permanent character. The charges for printing continue to increase, the excess in 1884-85 being 13,1 over Budget and 11,8 over the previous year. Stationery shows a saving as compared with the Budget, owing to an erroneous estimate.

27.—Territorial and Political Pensions.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts
175,7	India	169,0	168,1	167,3
38,1	Central Provinces	37,9	38,2	37,6
3,5	Burmah	3,5	3,2	3,3
2,6	Assam	3,0	2,7	2,7
104,4	Bengal	103,1	103,5	101,8
99,8	North-Western Provinces	110,0	100,0	88,8
49,5	Punjab	47,9	45,7	43,8
106,0	Madras	107,6	103,7	103,4
90,9	Bombay	93,3	86,0	86,7
670,5	TOTAL INDIA	675,3	651,1	635,4
79,8	ENGLAND	31,3	28,9	28,9
750,3	TOTAL	706,6	680,0	664,3

103. The *India* figures in 1883-84 were unusually high, owing to payment of certain pensions that were in arrears from September 1873, and to a marriage donation to three daughters of the Ex-King of Oudh. In *Bengal* the decrease is due to savings in the marriage grant to the family of the Nawab Nazim of Moorshedabad, to transfer of payment of certain pensions to London, and to reductions effected by death of grantees against a new payment of 5,0 to the eldest son of the Nawab. The *North-Western Provinces'* estimate was too high. The reduction in the *Punjab* and *Bombay* is ascribed to lapses; and in *Madras* to the death of three stipendiaries who received over ₹5,000 per annum each, and to the transfer to the head Allowances and Assignments of allowances to certain chuttrums or Rest Houses in Tanjore. The reduction in England is due to the death of H. H. Nawab Nazim Syed Munsoor Ali.

28.—Civil Furlough and Absentee Allowances.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts
216,9	England	220,0	200,0	198,3
3,4	India	9	15,7	14,8
220,3	TOTAL	220,9	215,7	213,1

104. These allowances are of such a fluctuating character that it is difficult to estimate them. The saving in *England* was under all the sub-divisions of this head. The excess in *India* is due chiefly to many charges having been classified under this head for the first time, as they were formerly debited to the several departments to which the absentees belonged. The charge in *Madras* is abnormally heavy, and consists of furlough allowances paid in England to British officers formerly employed in Mysore. The Secretary of State has ordered that such allowances shall not be recovered from the Mysore State in respect of services rendered up to 30th September 1882, and they should accordingly be treated in future as final payments in the Home Accounts of the Government of India.

Section E.—MISCELLANEOUS CIVIL CHARGES—*continued.*

29.—Superannuation Allowances and Pensions.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
	PENSIONS AND GRATUITIES—			
53,8	India	58,1	53,5	52,7
15,1	Central Provinces	14,8	14,4	14,8
17,4	Burmah	17,3	17,7	17,5
4,9	Assam	5,3	5,1	5,2
114,0	Bengal	126,8	123,8	120,0
114,9	North-Western Provinces	124,3	126,0	125,6
56,7	Punjab	56,3	[illegible]	58,9
86,6	Madras	88,4	86,9	92,1
118,4	Bombay	119,0	122,2	123,7
581,8	TOTAL PENSIONS AND GRATUITIES	610,3	609,6	610,5
	DONATIONS TO CIVIL FUNDS—			
35,2	Bengal Civil Fund	48,5	49,0	49,0
85,7	Madras	90,0	89,5	89,5
120,9	TOTAL CIVIL FUNDS	138,5	138,5	138,5
	MILITARY AND MEDICAL FUNDS—			
17,1	India	16,8	16,5	13,7
12,0	Madras	11,3	11,8	12,6
7,5	Bombay	7,0	10,0	7,3
36,6	TOTAL MILITARY AND MEDICAL FUNDS	35,1	38,3	33,6
739,3	TOTAL CHARGE IN INDIA	783,9	786,4	782,6
1,417,0	PAYMENTS IN ENGLAND	1,422,0	1,420,0	1,418,7
2,156,3	GRAND TOTAL	2,205,9	2,206,4	2,201,3

105. In *Bengal* there was a saving of 9,7 in pensions, compassionate allowances, and gratuities, due chiefly to large transfers of pensions to other Provinces, and to smaller payments under the second heading. On the other hand, there was a payment of 2,9 to officers of the Public Works Department, not anticipated in the Budget. As regards the donations to Civil Funds, the actuals of 1884-85 compare satisfactorily with the Budget, but they differ from the accounts of the previous year. These differences are ascribed, in the case of the Bengal Civil Fund, to certain sums pertaining to 1883-84 having been taken in the accounts of 1882-83, and to the growth of the Capital of the Madras Civil Fund. The *India* estimate of the Military and Medical Funds was too high.

30.—Stationery and Printing.

1883-84. Accounts.		1884-85. Budget	Revised.	Accounts
	PRINTING ESTABLISHMENTS—			
85,1	India	79,2	89,2	91,1
6,5	Central Provinces	5,8	6,2	6,3
8,7	British Burmah	10,1	8,9	9,9
3,5	Assam	3,2	3,3	3,7
32,3	Bengal	30,5	33,2	35,4
29,7	North-Western Provinces	34,6	32,1	33,4
22,5	Punjab	24,4	21,1	20,4
35,1	Madras	32,7	33,3	33,7
27,3	Bombay	28,9	28,1	28,6
250,7	TOTAL PRINTING	249,4	255,4	262,5
	STATIONERY—			
67,5	Bengal	58,9	75,1	82,1
29,4	Madras	46,8	13,6	13,2
25,6	Other Provinces	28,2	24,9	26,0
112,5	England	156,5	133,7	129,6
235,0	TOTAL STATIONERY	290,4	247,3	250,9
485,7	TOTAL	539,8	502,7	513,4

Section E—MISCELLANEOUS CIVIL CHARGES—*continued.*

106. It has been noted, in former reports, that the expenditure on printing shews a strong tendency to increase, and this is borne out by the figures entered above. The printing expenditure during the five years 1880-81 to 1884-85 has been 227,7, 240,1, 241,1 250,7, and 262,5 respectively. The increase in 1884-85 is due in *India* to larger outlay in the Government Central Press, Calcutta, in *Burma, Assam,* and *North-Western Provinces* chiefly to purchase of machinery and type, and in *Bengal* to overtime allowance and other incidental charges resulting from increase of work.

107. As regards Stationery, the excess in *Bengal* is due to increased demand for locally manufactured paper. In *Madras* the Budget was based on the actuals of the former year, which included the value of stationery obtained from England, but this charge now appears finally in the account of the Secretary of State. The reduction in payments made in *England* has ensued from smaller indents sent from this country.

31.—Miscellaneous.

1883-84 Accounts.		1884-85. Budget.	Revised.	Accounts.
8,6	Allowances, Rewards, &c.	6,2	7,0	5,5
23,5	Remittance Charges	27,8	25,4	26,1
8,6	Books and Periodicals	5,9	7,7	8,2
26,8	Charitable Payments	28,5	27,6	28,0
19,3	Rewards for destruction of wild animals	16,7	21,8	24,5
75,8	Petty Establishments	82,4	74,4	75,5
3,8	Petty Construction and Repairs	4,6	4,0	3,3
25,2	Miscellaneous Refunds	40,3	37,0	5,2
58,3	Other Charges	56,2	74,8	76,4
249,9	TOTAL INDIA	268,6	279,7	252,7
	ENGLAND—			
20,1	Fines and Penalties remitted / Other Items	32,0	25,0	31,9
270,0	TOTAL	300,6	304,7	284,6

108. Considering the fluctuating character of these charges, the actuals compare favourably with the estimate, except in the following instances. In the *India* estimate a sum of 30,0 was taken for miscellaneous refunds, but it was not wanted. In the *India* account the head "Other charges" includes an exceptional payment of 23,5 to Messrs. Blackwood & Co., for damage and detention of petroleum imported by them into Calcutta. In *Burmah* the cost of petty establishments is less than the estimate by 5,0, owing to the establishment and contingencies of certain steam launches being now charged to Marine. In *Bengal* "Other charges" amount to 27,7 against a Budget provision of 18,2, the difference being made up chiefly of 1,5 on account of irrecoverable balance of a loan made to Tendook Pulgar, 4,6 on account of special Commissions of Enquiry relating to Excise, Opium, Rent, Local Self-government and Chowkeydaree, and 1,7 on account of sums paid to certain holders of debentures of the Port Canning Municipal Estate. In *Madras*, rewards for the destruction of wild animals aggregate 12,1 against 5,3 in the estimate, the excess being ascribed to enhancement of rates, and to the permission given to Tehsildars to grant the maximum reward in all cases. The difference in the *English* figures is due to remission of fines and penalties being entered as payments in the estimate, but deducted from the receipts in the accounts. On the other hand, the payments on account of Marine Insurance, &c., exceeded the estimate.

Section F.—FAMINE RELIEF AND INSURANCE.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
1,500,0	EXPENDITURE . . .	1,750,0	1,500,0	1,500,0

109. The total of this head is, as a rule, 1,500,0, a moiety of which is ordinarily to be spent on Protective Works, and the other half on Famine Relief and Reduction of Debt; but the unspent portion of the Public Works share of the grant may be utilized by the Public Works Department in a subsequent year. When the Estimate of 1884-85 was framed, a sum of 250,0 was added to the normal grant on account of a contribution given by the North-Western Provinces Government towards the construction of the Jhansi-Manickpur State Railway. This sum was, however, refunded to the Provincial Government during the year, and the revised estimate was, accordingly, framed for the normal amount. The outlay on Protective Works, was smaller than expected, and, consequently, a somewhat larger sum became available for reduction of debt than was provided for in the Budget.

32.—Famine Relief.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
9,2	EXPENDITURE	...	12,0	7,4

110. The principal charges here are 3 on account of irrecoverable advances made in Madras in 1876-78, and 2 spent in connection with the water-supply in some of the districts of that Presidency, The remainder consists of small sums expended in alleviating distress in the Lushae country, in the Beerbhum district in Bengal, and in the Kaladgi district in Bombay.

33.—Protective Works—Railways.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
626,5	TOTAL .	1,138,6	898,1	898,1

111. The grant cannot now be distributed by Provinces and Railways, as the funds allotted for Railway construction are dealt with as a whole, a grant being taken from the famine insurance account for Protective Railways. See para. 185. The difference of 240,5 between the Budget and accounts of 1884 is due chiefly to a saving of 250,0 in the construction of the Jhansi-Manickpur State Railway. There was also a sum of 5 which was expected in the accounts of 1884-85, but passed into those of the previous year. On the other hand the expenditure was increased by 1,0 transferred from the Irrigation portion of the grant for Protective works.

34.—Protective Works—Irrigation.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
283,2	TOTAL .	310,1	270,6	253,0

112. The details of this expenditure are given below. The charge in 1884-85 against the Orissa Coast Canal represents a grant-in-aid sanctioned by the Government of India after the estimate was passed. The increase in *North-Western Provinces and Oudh* is due to works on the Betwa Canal having been pushed on towards the close of the year, with the view of opening the canal at an early date. The decrease in the *Punjab* is due partly to delay on the side of the contractors, and partly to the heavy rains which retarded the progress of works on certain distributaries of the Swat River canal. In *Madras* the grant for the Rushikulya Project could not be fully utilised owing to scarcity of labour, and delays in acquiring and paying for lands. The saving in *Bombay* is attributed to scarcity

Section F—FAMINE RELIEF AND INSURANCE—*continued.*

of labour on the Nira Canal and the Mhasvad Tank, on account of the Eastern Deccan Railway works being in full progress in the vicinity.

1883-84 Accounts.		Outlay before 1884-85.	Outlay during 1884-85 Budget	Revised	Accounts
	BENGAL—				
30,0	Orissa Coast Canal . . .	30,0	...	40,0	40,0
	NORTH-WESTERN PROVINCES—				
111,7	Betwa Canal	234,0	80,0	80,0	83,0
	PUNJAB—				
39,0	Swat River Canal	271,8	32,0	32,0	31,4
	MADRAS—				
13,3	Buckingham Canal . . .	514,6	39,9	32,7	10,1
...	Rushikulya Canal . . .	8			13,7
4,6	Survey, &c., for Canal Irrigation to Gopalpore	11,5			—1,8
	BOMBAY—				
...	Chankapur Tank . . .	3,4	...	...	3
	Maladevi Tank	1,3	...	...	6
37,3	Nira Canal	231,9	58,0	47,5	41,4
37,1	Mhasvad Tank	128,4	45,0	38,4	32,5
10,2	Gokak Canal	36,5			1,8
...	Reserve	..	55,2	...	...
283,2	TOTAL .	1,464,2	310,1	270,6	253,0

35.—Reduction of Debt.

1883-84. Accounts.		1884-85 Budget	Revised.	Accounts
581,1	TOTAL .	301,3	319,3	341,5

113 The amount available for the reduction of debt is the balance of the famine insurance account, after paying for direct relief and for protective works against famine. In the Budget of 1884-85 the cost of protective works was estimated at 1,448,7, or at 1,198,7 excluding the Provincial grant of 250,0 mentioned in para 109 This left a balance of 301,3 as noted above, to be appropriated to reduction of debt, but the accounts shew as expended on relief 7,4, and on protective works 1,151,1, leaving a balance of 341,5, of which 2, 6 was appropriated towards the discharge of 5 and 4 per cent. Government securities, the residue being taken in reduction of the amount to be raised by loans during the year

Section G.—PRODUCTIVE PUBLIC WORKS REVENUE ACCOUNTS.

114. The following is a general statement of the Revenue Accounts:—

	State Railways.	East Indian Railway.	Eastern Bengal Railway.	Guaranteed Railways.	Irrigation.	TOTAL.
Specific Revenue	3,363,6	4,310,4	453,9	7,606,7	1,075,0	16,809,6
Land Revenue	...	...	...	...	465,8	465,8
TOTAL .	3,363,6	4,310,4	453,9	7,606,7	1,540,8	17,275,4
Working Expenses . . .	1,943,4	1,637,9	188,7	4,128,4	571,4	8,469,8
Surplus Profits, Land, and Supervision	...	191,3	...	492,9	...	684,2
Charges in respect of Capital—						
a. Interest on Debt . . .	1,407,4	531,9	65,7	...	873,5	2,878,5
b. Annuities	...	1,185,4	35,2	...	...	1,220,6
c. Guaranteed Interest . .	...	...	...	3,246,9	...	3,246,9
TOTAL EXPENDITURE .	3,350,8	3,546,5	289,6	7,868,2	1,444,9	16,500,0
Net Gain or Loss according to Accounts	+ 12,8	+ 763,9	+ 164,3	—261,5	+ 95,9	+ 775,4
Deduct—Exchange (*a*) . .	...	302,5	12,3	643,4	...	958,2
Net Gain or Loss including Exchange	+ 12,8	+ 461,4	+ 152,0	—904,9	+ 95,9	—182,8
Ditto 1883-84 .	+ 46,7	+ 992,3	...	—902,7	+ 110,6	+ 246,9
Ditto 1882-83 .	—114,6	+ 515,5	...	—956,6	+ 58,1	- 497,6
Ditto 1881-82 .	—290,4	+ 1,071,4	...	—717,2	+ 87,8	+ 151,6

(*a*) Exchange is taken for the purpose of this statement at R2 for each sterling pound paid.

115. State Railways and East Indian Railway did not maintain the improvement they exhibited in 1883-84, but 1884-85 was a specially bad year for the East Indian Railway, owing to the declension of the wheat trade, and, for other State Railways, owing to special expenditure on some of the lines. The Eastern Bengal Railway appears as a State Railway for the first time this year. The Guaranteed Railways give a slightly worse return than last year. But the figures of 1883-84 include those of the Eastern Bengal as a guaranteed line. Irrigation is not equal to last year, but here also special expenditure was incurred to repair damage done by floods.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
13,240,5	RECEIPTS . .	13,631,1	12,923,9	13,147,0

116. The Revenue of the East Indian Railway especially was severely affected this year by the falling off in the wheat trade, which is the principal cause of the diminished revenue exhibited in these figures. Irrigation and Navigation shows an increase in North-Western Provinces, Punjab and in Madras, but the last is partly due to transfer of receipts from XXVIII, Land Revenue. The portion of Land Revenue due to Irrigation has not reached the forecast, owing chiefly to large remissions in Madras.

XXV.—State Railways Gross Earnings—including East Indian and Eastern Bengal Railways.

Accounts, 1883-84.			Capital, 31st March 1885.		Budget. 1884-85.			Revised, 1884-85.			Accounts, 1884-85.			Percentage of charges.
Gross.	Maintenance.	Net.			Gross.	Maintenance.	Net.	Gross.	Maintenance.	Net.	Gross.	Maintenance.	Net.	
4,999.4	1,787.2	3,212.2	32,338.6	East Indian Railway.	4,850.2	1,820.0	3,030.2	4,270.2	1,700.0	2,570.2	4,310.4	1,637.9	2,672.5	37·9
...	...	...	4,591.1	Eastern Bengal .	430.0	200.0	230.0	440.0	180.0	260.0	453.9	188.7	265.2	41·5
3,082.2	1,705.7	1,376.5	34,588.8	Other State Railways	3,286.9	1,832.7	1,454.2	3,269.6	1,886.3	1,383.3	3,363.6	1,943.4	1,420.2	57·7
				Other State Railways.										
1,319.7	697.4	622.3	9,849.4	Rajputana and Malwa .	1,350.0	700.0	650.0	1,302.5	720.0	582.5	1,307.0	708.2	598.8	54·1
25.1	11.3	13.8	890.1	Sindia . . .	35.0	18.1	16.9	36.8	19.5	17.3	36.8	19.6	17.2	53·2
76.5	21.6	54.9	661.9	Wardha Coal . .	79.0	49.0	30.0	70.0	47.5	22.5	67.8	47.6	20.2	70·2
...	...	...	9.4	Umeria Colliery . .	...		...	...	2.0	−2.0	1,6	1.4	2	87·5
243.7	186.2	57.5	4,706.6	Punjab Northern . .	255.0	175.0	80.0	260.0	178.0	82.0	266.5	182.2	84.3	68·3
641.2	344.5	296.7	7,334.9	Indus Valley . .	607.5	337.5	270.0	705.0	320.0	385.0	711.8	316.8	395.0	44·5
19.2	..	19.2	1,026.2	Dhond and Manmad .	19.8	...	19.8	20.5	...	20.5	87.7	67.3	20.4	76·7
2,325.4	1,261.0	1,064.4	24,478.5	Total Imperial .	2,346.3	1,279.6	1,066.7	2,394.8	1,287.0	1,107.8	2,479.2	1,343.1	1,136.1	54·1
129.6	64.6	65.0	1,043.5	Nagpur and Chattisgarh. . . .	140.0	70.0	70.0	132.5	80.0	52.5	136.2	80.5	55.7	59·1
167.7	102.1	65.6	2,628.6	Rangoon and Irrawaddy and Sittang Valley .	200.0	117.5	82.5	210.0	132.0	78.0	216.6	134.5	82.1	62·1
31.8	19.5	12.3	(a)	Calcutta and South-Eastern . . .	32.0	20.0	12.0	9.4	8.6	8	9.5	8.6	9	9·0
8.0	5.6	2.4	34.8	Nalhati . . .	7.6	5.6	2.0	7.5	7.5	..	7.6	7.2	4	94·7
...	...	...	491.3	Naraingunge-Dacca Mymensingh . .	...	...	...	1.5	1.5	...	2.6	7	1.9	26·9
98.2	67.9	30.3	1,507.3	Tirhoot . . .	130.0	80.0	50.0	124.0	99.0	25.0	125.0	96.9	28.1	77·5
213.3	123.6	89.7	2,167.3	Northern Bengal . .	240.0	140.0	100.0	216.5	151.5	65.0	216.6	152.0	64.6	70·1
47.0	23.3	23.7	394.0	Patna-Gya . . .	50.0	25.9	24.1	51.8	30.4	21.4	51.8	29.8	22.0	57·5
57.7	36.8	20.9	1,077.3	Cawnpore-Achneyra .	100.0	67.5	32.5	95.0	67.5	27.5	92.9	68.5	24.4	73·6
...	..	...	138.1	Bareily-Pilibhit . .	6.0	4.0	2.0	1.6	1.5	1	9	1.4	−5	155·5
3.5	1.3	2.2	70.7	Ghazipore-Dildarnagar	5.0	2.6	2.4	4.7	2.8	1.9	4.7	2.7	2.0	57·4
	..	...	557.4	Amritsar-Pathankot .	30.0	20.0	10.0	20.3	17.0	3.3	20.0	17.5	2.5	87·5
756.8	444.7	312.1	10,110.3	Total Provincial .	940.6	553.1	387.5	874.8	599.3	275.5	884.4	600.3	284.1	67·8
3,082.2	1,705.7	1,376.5	34,588.8	Total Both .	3,286.9	1,832.7	1,454.2	3,269.6	1,886.3	1,383.3	3,363.6	1,943.4	1,420.2	57·7

(a) The Capital cost 936.5 is included in Eastern Bengal Railway.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—*continued.*

East Indian Railway.

Accounts. 1882-83.	Accounts. 1883-84.		1884-85. Budget.	1884-85. Revised.	1884-85. Accounts.
		EARNINGS—			
1,221,1	1,291,9	Coaching	1,265,0	1,313,5	1,326,7
3,235,7	3,635,9	Goods	3,476,9	2,864,0	2,885,3
144,5	71,6	Miscellaneous	108,3	92,7	98,4
4,601,3	4,999,4	TOTAL	4,850,2	4,270,2	4,310,4

117. The large falling off is due chiefly to the collapse of the export wheat trade, owing to the low market price of wheat in England, and to the general depression in trade. The traffic improved in March and yielded more than the Revised Estimate.

Eastern Bengal Railway.

	1884-85. Budget.	1884-85. Revised.	1884-85. Accounts.
EARNINGS—			
Coaching	129,3	139,0	142,0
Goods	262,5	250,0	248,9
Miscellaneous	38,2	51,0	63,0
TOTAL	430,0	440,0	453,9

118. The Budget Estimate for 1884-85 provided for the estimated earnings of this line for the last nine months of the official year, *viz.*, from 1st July 1884,—the date on which the line was taken over by Government from the late Eastern Bengal Railway Company,—up to 31st March 1885, but it was subsequently decided to amalgamate the Calcutta and South-Eastern State Railway and the Poradaha-Damukdia Section of the Northern Bengal State Railway with it. The Revised Estimate consequently provided for the transactions of the combined undertaking, and amounted to 440,0 including a special credit of 29,5 on account of the estimated share of the assets of the Fire Insurance and Flotilla Reserve Funds of the late Eastern Bengal *Guaranteed* Railway, creditable to the Imperial Government. The actuals have amounted to 453,9 against an estimate of 440,0. The increase is due principally to the coaching traffic having exceeded expectations, owing to a Hindu festival at the end of March 1885, to certain charges recoverable from the Bengal Central Railway not having been entered in the estimate of receipts, and to better progress in realization of outstandings than was anticipated.

Other State Railways—Imperial.

119. *Rajputana-Malwa State Railway.*—The Revised Estimate was reduced by 47,5 owing to loss of traffic in consequence of breaches on this line and on the Bombay, Baroda and Central India Railway during the monsoon, and the small demand for wheat, as also to a reduction in the rate of charge against the Rewari-Ferozepore State Railway for hire of rolling stock. The actuals are better in consequence of the newly-opened sections of the last-named line. *Sindia State Railway.*—The excess over estimate is due to development of traffic generally. This line is worked by the East Indian Railway Company, the net receipts of the year being divided between the Company and the Government in the ratio of 1 to 4. *Wardha Coal State Railway.*—The diminution of revenue is principally due to reductions in the selling price and rates for carriage of coal, and to the issue of coal for consumption on the Railway and Colliery at cost price. *Umeria Colliery.*—It was expected that the Colliery would begin to earn during 1885-86, but a small sum came into the accounts of the preceding year. *Punjab Northern State Railway.*—The improvement is due to the Rawul Pindee Durbar. *Indus Valley State Railway.*—When the Budget Estimate for 1884-85 was being dealt with, it was not considered safe to place the receipts of this line at a higher figure than 607,5, as the low price of wheat in Europe rendered the continuance of the large export traffic in that commodity uncertain. The wheat traffic has proved a good deal better than anticipated, while the export seed traffic has been unusually large. The improvement is also partly ascribed to the carriage of troops and military stores. *Dhond and Manmad State Railway.*—The traffic on this line i

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—*continued.*

slowly but steadily improving. From 1884-85 the gross earnings and working expenses are entered in the accounts, instead of the net receipts only.

Other State Railways—Provincial.

120. *Nagpur and Chhattisgarh State Railway.*—The revenue was affected by the bad state of the grain market, and by reductions in the rates for carriage of grain and salt. *Burma State Railways.*—An increase of 16,6 is due to the additional mileage opened on the Sittang Railway, the receipts from which have proved better than expected, and to the rich rice crop in Burma this season. *Calcutta and South-Eastern State Railway.*—The Budget Estimate provided for the transactions of the year. The line was, however, amalgamated with the Eastern Bengal State Railway, with effect from 1st July 1884, and consequently the accounts represent actual receipts realized from 1st April to 30th June 1884 only; the transactions of the remaining nine months of the year are included with the Eastern Bengal State Railway. *Tirhoot State Railway.*—The accounts shew 5,0 worse than the original estimate, owing chiefly to the date of opening of the new sections being later than was expected. *Northern Bengal State Railway.*—The accounts are 23,4 worse than the Budget Estimate. This difference is due partly to the transfer of the Poradaha Section of the Northern Bengal State Railway to the Eastern Bengal State Railway from 1st July 1884, and partly to the reduction of the charge levied for crossing the Ganges on the opening of the extension of the Poradaha Section to the new Ghat at Golabnagar; but the greater portion of the decrease is due to the traffic in jute and gunny not having revived as expected. *Patna and Gya State Railway.*—Like the Sindia State Railway, the estimates for this line are prepared for the calendar years 1884 and 1885. The traffic on this line has turned out somewhat better than was expected. *Cawnpore-Achneyra State Railway.*—The decrease of 7,1 may be attributed to the loss of traffic in consequence of breaches on the line during the monsoon, but for which the Budget Estimate would probably have been realized. *Dildarnagar-Ghazipur State Railway.*—The line is worked by the East Indian Railway The traffic has not been as good as expected. *Amritsar-Pathankot State Railway.*—The traffic of this line also has not proved as good as was expected, but when the Budget Estimate was framed, it was scarcely possible to make a trustworthy estimate, as the line had only just been partially opened.

XXVI.—Guaranteed Railways, Net Traffic Receipts.

Accounts, 1883-84.			Guaranteed Interest, 1884-85.	Guaranteed Railways.	Budget, 1884-85.			Revised, 1884-85			Accounts, 1884-85.			Percentage of Maintenance.
Gross.	Maintenance	Net.			Gross.	Maintenance	Net.	Gross.	Maintenance.	Net.	Gross.	Maintenance.	Net.	
1,211.7	497.6	714.1	402.7	Bombay, Baroda and Central India . .	1,220.0	540.0	680.0	1,210.0	540.0	670.0	1,221.6	550.4	671.2	45·0
488.9	262.3	226.6	68.4	Eastern Bengal . .	142.0	70.0	72.0	83.8	85.1	−1.3	82.3	85.2	−2.9	103·5
3,342.9	1,751.4	1,591.5	1,160.9	Great Indian Peninsula.	3,450.0	1,700.0	1,750.0	3,470.3	1,750 0	1,720.3	3,514.4	1,779.7	1,734.7	50·6
691.0	404.6	286.4	522.0	Madras . .	690.0	450.0	240.0	710.0	425.0	285.0	717.0	424.1	292.9	59·1
578.9	303.2	275.7	328.1	Oudh and Rohilkhund .	590.0	340.0	250.0	505.0	330.0	175.0	517.6	307.8	209.8	59 4
1,122.3	675.9	446.4	558.7	Sindh, Punjab and Delhi	1,160.0	680.0	480.0	1,080.0	690.0	390.0	1,130.0	699.7	430.3	69·9
400.3	252.8	147.5	206.1	South Indian . .	400.0	259.0	141.0	420.0	285.0	135.0	423.8	281.5	142.3	66 4
7,836.0	4,147.8	3,688.2	3,246.9		7,652.0	4,039.0	3,613.0	7,479.1	4,105.1	3,374.0	7,606.7	4,128.4	3,478.3	54·2

121. The expenses of the *Bombay, Baroda and Central India Railway* would have come nearer to the estimate but for breaks on the line during the monsoon. The figures of the *Eastern Bengal Railway* represent the actual transactions for the three months to 30th June 1884 when the line was taken over by Government. The traffic which fell off in 1883-84 did not improve during the period under review. The increase in expenses is due to charges for winding up the Company's affairs not having been fully provided for in the estimate. In the *Great Indian Peninsula Railway* both receipts and payments appear to have been under-estimated. The *Madras Railway* received increased traffic especially about the end of the year, and considerable reductions were at the same time effected in the expenses. The traffic on the *Oudh and Rohilkhund* line during 1883-84 was very good, and when the Budget Estimate of the following year was

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—*continued.*

framed, there was no reason to fear an abatement in this respect. The prospects, combined with the probable opening of an extension, justified the Budget Estimate of receipts being placed at 590,0. The traffic, however, fell off considerably, and the extension was not opened as early as expected. The expenses were reduced owing to the smaller traffic to be worked, and to delay in the opening of the extension. The reduction would have been greater but for the heavy outlay in renewals of the fastenings of permanent way. In the *Sindh, Punjab and Delhi* line the goods traffic fell off considerably from June to September 1884, owing chiefly to the low price of wheat in Europe, but the major part of the decrease is nominal, and results from a change in the system of recording receipts and charges on account of mileage and demurrage, by which the *net result* is now shewn on the receipt or charge side of the account, as the case may be, instead of the gross amounts on both sides as formerly. It has also been caused by a reduction in the rates for carriage of Revenue stores. These changes have led to a corresponding reduction in charges. As regards the *South India* line, the traffic during the first eight months of the year was exceedingly good, when disastrous floods occurred along the line, which caused several breaks, and interrupted the service for a comparatively long period. Judging from the latest returns, it was not considered safe to place the receipts in the Revised Estimate at a higher figure than 420,0 against 400,0 provided in the Budget, but the accounts shew a better result due chiefly to the extremely large traffic to Kumbaconam in connection with a festival. The expenses increased on account of heavy repairs and renewals necessitated by the floods. The receipts, expenses and net receipts of these lines for the past six years are given in the following statement :—

	Receipts.						Expenses.						Net Receipts.					
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
Bombay, Baroda and Central India	661.8	733.2	976.5	1.075.4	1.211.7	1.221.6	332.8	356.2	419.1	553.8	497.6	550.4	329.0	377.0	557.4	521.6	714.1	671.2
Eastern Bengal Railway	468.3	484.5	584.9	642.3	488.9	82.3	216.8	216.0	237.3	266.4	262.3	85.2	251.5	268.5	347.6	375.9	226.6	−2.9
Great Indian Peninsula Railway	2.410.0	2.615.6	3.483.3	3.508.9	3.342.9	3.514.4	1.456.7	1.411.8	1.638.8	1.737.1	1.751.4	1.779.7	953.3	1.203.8	1.844.5	1.771.8	1.591.5	1.734.7
Madras Railway	670.8	617.6	641.3	682.6	691.0	717.0	444.4	420.0	426.3	433.3	404.6	424.1	226.4	197.6	215.0	249.3	286.4	292.9
B. & R. Railway	403.2	459.7	531.4	479.4	578.9	517.6	249.1	252.5	325.9	324.2	303.2	307.8	154.1	207.2	205.5	155.2	275.7	209.8
Sindh, Punjab and Delhi Railway	1.176.4	1.191.0	1.009.7	1.048.6	1.122.3	1.130.0	710.7	687.7	691.8	676.4	675.9	699.7	465.7	503.3	317.9	372.2	446.4	430.3
South Indian Railway	343.6	368.5	376.0	376.3	400.3	423.8	248.3	231.3	248.4	240.2	252.8	281.5	95.3	137.2	127.6	136.1	147.5	142.3

XXVII.—Irrigation and Navigation, Direct Receipts.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
	IMPERIAL—			
239,6	Punjab	235,0	271,1	268,9
15,4	Madras	14,9	12,6	27,2
29,6	Bombay	30,1	30,4	28,5
284,6	TOTAL IMPERIAL	280,0	314,1	324,6
	PROVINCIAL—			
117,0	Bengal	125,0	120,0	130,7
535,0	North-Western Provinces	537,6	614,0	619,7
652,0	TOTAL PROVINCIAL	662,6	734,0	750,4
936,6	TOTAL	942,6	1,048,1	1,075,0

122. The improvement in the *Punjab* represents the net balance of an increase on the Western Jumna Canal and of a falling off on the Bari Doab and Sirhind Canals. The increase on the Western Jumna Canal is due to the area of irrigation being extended, owing to scanty rainfall during the rabi season of 1883-84 and the early part of the kharif season of 1884, but this was checked towards the end of the year owing to heavy rain and great sickness in the Karnal district. The falling off on the Bari Doab and Sirhind Canals is the result of irrigation being less than was anticipated. The increase in *Madras* occurs chiefly on the Kurnool Canal, and is due partly to the inclusion under head

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—*continued.*

"XXVII—Direct Receipts" of the revenue of the canal collected in the Civil Department, which was provided for under "XXVIII—Land Revenue," and partly to the excess collections of water-rates owing to the rapid extension of wet cultivation. The decrease in Bombay is the net result of several small increases and decreases.

123. As regards provincial revenue, the revised estimate for *Bengal* was reduced in consequence of a falling off in the water-rates and navigation receipts on the Orissa and Midnapore Canals, but these apprehensions were neutralised by larger recoveries than anticipated in the Sone Canals. The excess in *North-Western Provinces* is traceable to the exceptionally favourable rabi of 1883-84 and kharif of 1884-85, as well as to large collections in all the canals in that part of the country.

XXVIII.—Portion of Land Revenue due to Irrigation.

1883 84. Accounts.		1884-85. Budget.	Revised.	Accounts.
87,2	North-Western Provinces	87,2	87,2	87,2
72,5	Punjab	35,5	36,5	33,4
336,9	Madras	332,1	348,7	296,2
37,5	Bombay	53,6	49,6	49,0
534,1	TOTAL .	508,4	522,0	465,8

124. Here the decrease chiefly occurred in Madras, and was mainly due to exceptionally large remissions granted during, the year on the Cauvery Delta System, in consequence of heavy floods, and partly to the transfer of the receipts in the Civil Department, on account of water-rates of the Kurnool Canal, to "XXVII—Direct Receipts."

Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT).

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
12,032,8	EXPENDITURE . . .	12,542,8	12,358,0	12,371,7

125. Here the variations from Estimate are not great. The East Indian Railway reduced expenditure is consequent on the reduction of traffic, but on some of the other State Railways additional outlay become necessary from damage by floods and renewals of sleepers and permanent-way.

36.—State Railways Working Expenses :—Including East Indian and Eastern Bengal Railways.

1883-84. Accounts.	Budget.	1884-85. Revised.	Accounts
3,402,9	3,852,7	3,766,3	3,770,0

126. The particulars of these charges according to Railways are given in para. 116. The following remarks explain the discrepancy between Estimate and Accounts :—

East Indian Railway.

Accounts. 1882-83.	Accounts. 1883-84.		Budget.	188485 Revised.	Accounts.
		WORKING EXPENSES—			
732,5	710,0	Maintenance	646,5	596,7	560,5
449,5	426,9	Locomotive	464,2	450,3	441,9
153,6	160,8	Carriage and wagon	165,3	174,1	160,9
279,3	300,3	Traffic	299,4	280,6	280,4
207,3	189,2	General and Miscellaneous . .	244,6	198,3	194,2
1,822,2	1,787,2	TOTAL WORKING EXPENSES .	1,820,0	1,700,0	1,637 9
247,2	209,6	Surplus profits paid to the Company . Contribution to Provident Fund of 1 per cent. on net Traffic Receipts . . .	232,5	191,3	191,3
2,069,4	1,996,8	TOTAL E. I. RAILWAY .	2,052,5	1,891,3	1,829,2

127. The saving in working expenses is due to the reduced traffic noticed in para. 117, as well as to curtailment of outlay on renewals, &c. The diminished amounts of surplus profits and contribution to Provident Fund follow the abatement of net earnings. The Company's share of the profits is not now passed through the Government accounts.

Eastern Bengal Railway.

	Budget.	1884-85. Revised.	Accounts
WORKING EXPENSES—			
Maintenance	33,8	34,3	40,8
Locomotive	42,9	45,5	48,6
Carriage and wagon	14,3	13,9	16,1
Traffic	45,8	44,4	50,5
General and Miscellaneous . .	63,2	41,9	32,7
TOTAL .	200,0	180,0	188,7

* From 1st July 1884.

128. The saving on the Budget is due to the expenses having been over-estimated in the latter, as there was considerable doubt at that time as to the nature and amount of the charges likely to be incurred by Government in connection with taking over the line, which, for the first time this year, appears in the accounts as a State Railway.

Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT)—*continued.*

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
1,705,7	**Other State Railways**	1,832,7	1,886,3	1,943,4

129. The principal difference under this head relates to the Dhond and Manmad line (67,3), the working expenses of which are entered distinctly in the accounts for the first time, instead of being deducted from the earnings. The Rajputana-Malwa Railway shows an expenditure of 8,2 over the estimate, due to heavy renewals and to charges for repairing breaches on the line; but, on the other hand, the consumption of fuel was considerably over-estimated. There is also an excess of 7,2 in the Punjab Northern, of which 4,2 is ascribed to the demand for extra trains on account of the Durbar held at Rawul Pindee. The Indus Valley line shows a saving of 20,7 owing to a reduction of the expenditure in the Locomotive Department, chiefly under the head of Fuel, as well as to large credits received from the Sind-Pishin State Railway, Northern Section, on account of hire of stock, &c.

130. As regards the Provincial Railways, the main saving, as compared with the Budget, is in the Calcutta and South-Eastern Railway (11,4), but this arises from the line having been amalgamated with the Eastern Bengal State Railway from 1st July 1884. there was also a saving of 2,6 in the Bareilly-Phillibit line from delay in opening it, and of 2,5 in the Amritsar-Pathankot from no data being available for a trustworthy forecast at the time that the estimate was framed. The main excess occurs in the Burma State Railways, and amounts to 17,0. It has arisen chiefly through a misunderstanding on the part of the Manager of the line in providing, in the original estimates of the year, for maintenance charges on the new lengths of the Sittang Railway against Capital instead of against Revenue. There has been larger expenditure also on account of repairs to engine and vehicle stock, and on new minor works for the Carriage and Wagon Department, than anticipated. The other excesses are 10,5 in the Nagpur-Chattisgarh from repairing damages caused by floods; 16,9 in the Tirhoot from extensive renewals of sleepers and permanent-way, the construction of a jetty, and increased establishment; 12,0 in the Northern Bengal from large replacement of sleepers and ballast, and heavy expenditure in repairing Ferry Steamers; and 3,9 in the Patna-Gya from contribution to the Provident Institution of the East Indian Railway, which works the line, and from hire of stock.

37.—Guaranteed Railways, Surplus profits, Land and Supervision.

1883-84. Accounts.		Budget.	1884-85 Revised.	Accounts.
	MOIETY SURPLUS PROFITS—			
110,2	Bombay, Baroda and Central India . . .	140,0	146,4	146,4
115,1	Eastern Bengal Railway	40,0	26,4	26,4
344,7	Great Indian Peninsula Railway . . .	265,0	258,8	258,7
67,3	LAND AND CONTROL	85,0	63,5	61,4
637,3		530,0	495,1	492,9

131. The decrease in Moiety Surplus Profits occurs, for the most part, in the payments to the Eastern Bengal Railway, which did not earn a surplus during the half-year ended 30th June 1884 The traffic was dull, but the working expenses were also enhanced owing to the heavy charges connected with the closing of the Company's business. The payments to the Great Indian Peninsula Railway were 6,3 less, and to the Bombay, Baroda and Central India Railway 6,4 more, than the original estimate. The differences are due to the net earnings, during the period in which the surplus was earned, having proved respectively a little worse and a little better than the estimates. These differences are, however, not important.

132. Under Land and Control the principal difference occurs in *Bombay*, where there is a saving of 2,0 under "Control" and of 8,8 under "Land." The former is partly due to changes in the establishment, but principally to a larger credit from the Southern Mahratta Railway Company on account of supervision charges, owing to additional lines taken up by the Company. Under Land the saving is due principally to land, provided for in the original estimate for a new engine-shed and marshalling sidings at Parell, not being needed by the Great Indian Peninsula Railway, as the project has been abandoned. Similar

Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT)—*continued.*

savings occurred in the *Punjab* and *North-Western Provinces* from the retirement of Major-General Medley at Lahore, from the appointment of Deputy Consulting Engineer, North-Western Provinces, not having been filled for nearly three months, and from diminished payments on account of land. On the other hand there was a small increase in *Madras* to meet charges connected with land taken up for the Beypur-Calicut extension of the Madras Railway. The reserve of 7,0 in the Budget was not required.

38.—Irrigation and Navigation, working expenses.

1883-84. Accounts.		Budget.	1884 85. Revised.	Accounts.
	IMPERIAL—			
98,9	Punjab	122,0	112,0	105,5
90,4	Madras	92,1	98,0	99,9
24,2	Bombay	28,9	27,9	27,5
213,5	TOTAL	243,0	237,9	232,9
	PROVINCIAL—			
106,9	Bengal	112,4	113,3	118,0
194,4	North-Western Provinces	206,7	230,6	220,5
301,3	TOTAL	319,1	343,9	338,5
514,8		562,1	581,8	571,4

133. The decrease in *Punjab* is due to savings in establishment charges, and to unavoidable delay in starting the new Hissar Rajbuhas, as well as to the Sirhind Canal for which very close estimates could not be made owing to the comparatively recent date on which it was opened. In *Madras* additional expenditure was incurred on the Godavari and the Cauvery Delta systems for repairing damages caused by floods. The saving in *Bombay* relates chiefly to establishment, tools, and plant. The difference against *Bengal* is connected with the Sone Canals, and is due to an error in estimating. In the *North-Western Provinces* additional expenditure was rendered necessary by damage done by heavy floods to the Nadraj Aqueduct on the Lower Ganges Canal and to other Canals, but the full excess allowed in the Regular Estimate was not spent, as, under orders of the Local Government, the revenue expenditure from provincial funds was considerably curtailed during the year.

39.—Charges in respect of Capital.

(a)—Interest on Debt.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	INTEREST ON CAPITAL FOUND BY GOVERNMENT—			
1,329,8	State Railways	1,425,5	1,409,4	1,407,5
191,3	East Indian Railway	208,5	204,6	204,4
...	Eastern Bengal Railway	8,0	37,6	39,3
845,3	Irrigation	879,8	875,2	873,5
2,366,4	TOTAL	2,521,8	2,526,8	2,524,7
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway Commutation Stock—			
3	Rupee	4	4	6
201,3	Sterling	199,9	199,9	199,9
67,4	East Indian Railway Debentures	66,6	66,0	66,1
42,9	3½ and 3 per cent. East Indian Railway Annuity Redemption Stock	55,7	60,9	60,9
...	Eastern Bengal Railway Debenture and Debenture Stock	25,7	26,5	26,4
2,678,3		2,870,1	2,880,5	2,878,6

Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT)—*continued.*

134. As explained in former reports, the Capital charge for State Railways depends upon the progress of construction during the year, and differs from the estimate according as the actual outlay differs from the expected expenditure. The following statement shews how the interest entered above has been calculated :—

CAPITAL EXPENDITUEE.	STATE RAILWAYS.	IRRIGATION.
Capital Expenditure at end of 1883-84	33,294,9	21,499,3
Capital transferred from ordinary, 1884-85	30,6	—11,5
C pital Expenditure during 1884-85	2,922,5	699,4
Capital Account at the end of 1884-85 being sum of the last three lines	36,248,0	22,187,2
INTEREST.		
Interest on Capital Account at beginning of the year	1,331,8	860,0
Interest for first quarter on Calcutta and South-Eastern and the Porada Section of the Northern Bengal Railway	11,0	...
Interest on Capital transferred	1,2	—4
Half interest on Capital spent	58,5	13,9
TOTAL INTEREST CHARGED	1,402,5	873,5
ADD—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest	5,0	...
	1,407,5	873,5

(b)—Annuities in Purchase of Guaranteed Railways (including Sinking Funds.)

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
	ENGLAND—			
	E. I. Railway—			
262,0	4 per cent. on deferred annuity	262,0	262,0	262,0
904,8	Annuity of 1,179,0 ; unredeemed portion	925,0	923,0	883,5
35,2	Investment made in respect of the redeemed portion			38,7
1,1	Contribution to management			1,2
1,203,1	TOTAL ENGLAND	1,187,0	1,185,0	1,185,4
	E. B, Railway—			
...	Annuity not deferred	68,1	35,6	34,8
...	Sinking Funds	...	...	4
...	TOTAL ENGLAND	68,1	35,6	35,2

135. The decrease under East Indian Railway is owing to the issue of India stock in redemption of a further portion of the aunuity, which has reduced the annuity charge and increased that under "Interest on debt." As regards the saving in the Eastern Bengal Railway, it was first anticipated that the annuity would be payable on the 1st January and 1st July, and that consequently a half-year's payment would be made on 1st January 1885 ; but it was subsequently decided to pay the annuity on the 1st of April and 1st October. As the line was taken over on 1st July 1884, only the proportion of the annuity due for three months on the 1st of October fell into the accounts of 1884-85.

(c)—Guaranteed Railways Interest.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts
	GUARANTEED RAILWAYS INTEREST—			
12,5	India	5,3	5,1	29,7
3,284,3	England	3,235,0	3,217,3	3,217,2
3,296,8	TOTAL	3,240,3	3,222,4	3,246,9

136. The excess of 24,4 in *India* is caused by the entry, under this head, of interest on overdrawn capital, by credit per contra to XXI Interest. The decrease in *England* is due to the capital subscribed not having been paid up as quickly as was anticipated.

Section H.—RECEIPTS ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts
879,9	RECEIPTS	917,7	1,008,7	1,037,6

137. The accounts of 1884-85 under this head shew an excess of 119,9 over the estimate and of 157,7 over the actuals of the previous year. To this result the Railways have contributed 95,8 and 102,2 and Civil Buildings 27,0 and 65,9 respectively. The Railways shew a considerable development of traffic, but in 1884 the receipts of the Punjab Railways, were abnormally enlarged, chiefly by the movement of troops and materials to the frontier, and the earnings of the Southern Mahratta Railway were brought into this division for the first time. The head Civil Buildings also contains some special items this year.

XXIX.—State Railways.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	IMPERIAL—			
2,6	Bhopal Railway	2,8	7	1,3
49,9	Kandahar Railway	42,5	65,0	77,7
75,3	Punjab Railway, Northern Section . . .	65,0	65,0	70,4
45,1	Rewari-Ferozpore	70,0	87,5	92,6
172,9	TOTAL .	180,3	218,2	242,0
	PROVINCIAL—			
14,1	Kaunia-Dhurla Railway	14,0	15,5	15,7
...	Jorhat Railway	1,8	6	4
14,1	TOTAL .	15,8	16,1	16,1
187,0	TOTAL BOTH .	196,1	234,3	258,1

138. The increase in the earnings of the Kandahar Railway is due to the large number of troops and Military stores conveyed to the frontier, and of the Punjab Railway to the Durbar at Rawul Pindee. The increased receipts of the Rewari-Ferozepore line are due to rapid development of traffic on the extensions opened during the year from Sirsa to Ferozepore including the Fazilka branch. The falling off in the Bhopal Railway does not arise from diminished earnings, but from the Bhopal State being allowed to share in the receipts of the line from 1st April 1884, instead of from the date of the opening of the line to Bhopal, as contemplated in the estimate.

139. The net returns on the four Imperial Railways are—

1883-84 Accounts.		1884-85. Budget.	Accounts
—4	Bhopal	+2	—4
+2,7	Kandahar	...	+30,2
+9,2	Punjab Northern	—10,0	+16,7
+13,8	Rewari-Ferozepore	+25,0	+28,6

XXX.—Subsidized Railways.

1883-84. Accounts.		Budget.	1884 85. Revised.	Accounts
2,6	Bengal Central Railway	..	2	2
..	Rohilkhund-Kumaon Railway	...	3	3
1	Southern Mahratta Railway	...	32,5	33,3
2,7			33,0	33,8

140. The figures against the first two items have been taken from the Home Accounts. The first represents interest realized from investments of sums deposited by the Bengal Central Railway Company for fixed periods, and receipts from the Company, taken in reduction of its debt for interest advanced. These deposits were not expected when the Budget was passed. The amount entered against the Rohilkhund-Kumaon Railway also represents interest allowed on the Company's deposits on Capital Account. The gross receipts of the Southern Mahratta line were originally estimated at 45,0, but, by an oversight, the necessary

Section H.—RECEIPTS ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—*continued.*

entry was not made in the Budget Estimate of the Department for 1884-85. The increase of 8 in the actuals, as compared with the Revised Estimate, is due to credit realized from capital for hire of rolling stock.

XXXI.—Irrigation and Navigation.

1883 84. Accounts. A	1883 84. Accounts. B		Budget. A	Budget. B	1884 85. Revised. A	1884 85. Revised. B	Accounts. A	Accounts. B
1,8+	0	India	1,1+	0	8+	0	1,0+	0
0+	4,0	Burmah	0+	3,6	0+	2,9	0+	3,3
5+	80,6	Bengal	3+	85,1	3+	81,4	4+	79,1
0+	15,2	North-Western Provinces	0+	14,2	0+	16,5	0+	16,4
14,0+	5,6	Punjab	13,4+	3,7	12,3+	3,5	11,0+	4,3
2,4+	5,6	Madras	2,3+	3,9	2,3+	4,5	1,9+	5,3
12,2+	0	Bombay	13,1+	0	13,0+	0	12,4+	0
30,9+	111,0	TOTAL	30,2+	110,5	28,7+	108,8	26,7+	108,4
141,9			140,7		137,5		135,1	
A, Imperial.			B. Provincial.					

141. The decrease in *India* is due to the deficiency of water supply in the new tanks in Rajputana, caused by the partial failure of the rains of 1883-84. In *Burmah* the navigation receipts were small on the Pegu and Sittang Canals, owing partly to fluctuations in the Paddy Market, and partly to the opening of the Railway to Nyaunglebin. The falling off in *Bengal* is almost entirely due to an anticipated improvement in the receipts from the Calcutta Canals not having been realised. The increase in *North-Western Provinces* is the result of the favourable rabi of 1883-84 and kharif, 1884; the deficiency in the *Punjab* being attributed to short recoveries of the amounts assessed on certain branches of the Indus Innundation Canals on account of canal produce. The improvement in *Madras* consists of wharfage fees on the Buckingham Canal, the collection of which commenced in 1884-85, after the estimate was prepared.

XXXII.—Military Works.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
24,8	India	22,5	23,6	23,3
3,5	Madras	3,2	2,5	3,4
11,9	Bombay	9,6	10,9	10,8
3,8	Other Provinces	2,4	2,5	2,9
44,0	TOTAL	37,7	39,5	40,4

142. Nearly the whole of the increase is in rents realised from officers occupying Government buildings. In Madras and Hyderabad it is also partly due to sale proceeds of dismantled buildings.

XXXIII.—Civil Buildings, Roads, and Services.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	IMPERIAL—			
7,0	India	7,4	30,4	29,4
...	Bengal	...	1	...
16,6	England	22,6	18,3	18,2
23,6	TOTAL	30,0	48,8	47,6

1883-84. Accounts. A	1883-84. Accounts. B	PROVINCIAL AND LOCAL—	Budget. A	Budget. B	1884-85. Revised. A	1884-85. Revised. B	Accounts. A	Accounts. B
0+	2,2	India	0+	2,1	0+	2,1	0+	2,3
2,4+	13,5	Central Provinces	2,4+	11,4	2,4+	11,0	2,7+	11,4
4,8+	4,5	Burmah	4,5+	4,3	6,4+	6,2	6,9+	6,2
1,0+	10,7	Assam	3+	10,9	4+	12,0	4+	13,4
20,2+	58,8	Bengal	75,0+	51,1	71,0+	50,4	63,9+	62,3
30,1+	81,5	North-Western Provinces	16,1+	83,1	21,4+	78,6	18,1+	76,0
4,8+	56,5	Punjab	4,0+	55,7	4,4+	51,9	5,8+	52,7
14,2+	67,4	Madras	20,4+	66,9	10,5+	67,0	8,3+	68,8
72,1+	36,0	Bombay	70,5+	34,5	81,4+	38,5	83,4+	40,0
149,6+	331,1	TOTAL	193,2+	320,0	197,9+	317,7	189,5+	333,1
504,3			543,2		564,4		570,2	
A. Departmental.			B. In charge of Civil Officers.					

Section H.—RECEIPTS ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—*continued.*

143. As regards Imperial receipts, the Indian figures contain arrears of previous year's contributions for roads in Scindia's territory, paid by the Maharaja in 1884-85. The diminished receipts in England are due to a falling off in the number of students in the Royal Indian Engineering College at Cooper's Hill.

144. As regards the Provincial and Local figures, the improvements in *Burmah* and *Assam* are attributed respectively to sales of buildings, and enhanced receipts from ferries in the Sylhet and Cachar districts. In *Bengal* though the net difference is 1 only, there have been large variations from the estimated income. On the one hand there was an improvement of nearly 12,0 in the recoveries from Zemindari embankments under the contract system, and of 6,0 realised from the East India Railway Company, on account of arrears of rent due for the premises in Fairlie Place, Calcutta; but against these increases have to be placed 10,0 provided in the estimate as receipts from the Burrakar Iron Works, but not brought under this head in the accounts, and 7,1 expected from the sale of bricks to the Port Commissioners, and from Strand Bank rents in Calcutta, but not realised within the year. In the *North-Western Provinces* the profits of the Roorkee Workshops, as well as Ferry Tolls and Cemetery receipts, were smaller than anticipated. *Madras* shews diminished proceeds from the Presidency Workshops; and the increase in *Bombay* is ascribed partly to Tolls, partly to the operation of the Highway Act, and partly to rents for Government buildings.

Section H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
6,580,7	EXPENDITURE . .	6,089,0	6,569,7	6,478,1

145. The accounts shew an increase of 389,1 as compared with Budget, of which 33,2 is due to working expenses of the Southern Mahratta Railway not having been provided in the estimates, 46,9 advances to the Bengal Iron Works charged off in accounts, 27,5 to the adjustment of the liabilities on account of the late Exhibition Works at Calcutta, 211,7 to increased outlay on Frontier Railways, and the rest is chiefly due to large additional grants sanctioned on various accounts, *viz.*, in Burma for the Siam Road, and in Madras and Bombay for various works.

40.—State Railways Capital Account.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
	IMPERIAL.			
	I.—INDIA—			
7,2	Surplus Establishment and Miscellaneous charges .	7,5	3,5	3,1
...	Indirect charges	2,5	2	...
11,8	Director General's Establishment	13,8	14,0	14,1
5,4	Port Storekeepers' "	8,0	7,5	7,5
...	Reserve	39,9	1,3	...
24,4		71,7	26,5	24,7
	II.—CENTRAL PROVINCES—			
1,5	Wardha Coal Extension Survey	5	7	7
	III.—ASSAM—			
16,4	Bengal-Assam Railway Survey	9,6	20,5	21,7
	IV.—BENGAL—			
18,3	Benares-Puri	28,5	34,6	29,5
...	Kaunia-Dhubri Survey (special)	...	5	5
9,7	Nagpur-Bengal Railway Survey	...	...	...
28,0		28,5	35,1	30,0
	V.—PUNJAB—			
9	Ambala-Kalka-Simla Survey	...	1,0	1,1
...	Sialkote-Jummo	...	7	4
9		...	1,7	1,5
	VI.—MADRAS—			
...	Vizagapatam-Raepur Survey	...	6,5	6,8
1,1	Tinnevalley *viâ* Tenkasi and the Arienkaru Pass to Quilon	2	—6	—6
1,1		2	5,9	6,2
	VII.—BOMBAY—			
5,0	Godra-Rutlám Survey	5	2,2	2,0
1,7	Bhavnagar-Gondal Railway (Land)	...	9	9
6,7		5	3,1	2,9
79,0	Total Imperial .	111,0	93,5	87,7

Section H.—EXPENDITURE ON PUBLIC WORKS, &c.—*continued.*

40.—State Railways Capital Account—continued.

1883-84. Accounts.		1884-85. Budget.	Revised.	Accounts.
	PROVINCIAL.			
	I.—BURMAH—			
...	Bassein-Henzada Survey	..	2,6	2,3
	II.—ASSAM—			
10,6	Jorhat Railway	20,0	26,5	27,8
...	Cherrapoonji-Companygunj	...	14,0	21,0
10,6		20,0	40,5	48,8
	III.—BENGAL—			
—223,6	Sonarpore-Dimond Harbour	...	...	...
—68,9	Parbatipore-Dinagepore	...	...	...
5,0	Kaunia-Dhurla Railway	1,0	4,0	3,3
1	Sultanpur-Bogra	11,0	...	...
7	Assam-Behar Surveys	2,0	3,0	3,3
3,5	Chittagong Railway Survey	2,5	—2	—3
5	Tirhoot Extension Surveys	5	...	..
6	Tarkessur Survey	...	—2	—2
...	Mozufferpore-Sitamurhee Survey	...	1,5	1,4
5,8	Share of Secretariat Establishment	7,5	5 5	5,5
3	Howrah-Ampta Survey	...	2	2
...	Reserve	2,5	...	...
—276,0		27,0	13,8	13,2
	IV.—NORTH-WESTERN PROVINCES AND OUDH—			
—192,5	Farakhabad H. and J. Bridge	...	...	...
5	Benares Palamow	...	...	...
2,3	Lucknow-Sitapur-Kheri	...	36,0	38,5
1,6	Benares-Rai-Bareli	2,7	5	5
...	Lucknow-Rai-Bareli	2,1	...	...
—8,5	Banda-Manickpur	...	...	...
—196,6		4,8	36,5	39,0
	V.—PUNJAB—			
—1	Rawalpindi-Murree Survey	...	...	...
	VI.—MADRAS—			
8	Vellore-Villupuram Survey	5	—8	—7
4	Beypore-Calicut Survey	...	...	...
...	Palghat-Dindigul	7	6	6
...	Registration of Road traffic in connection with projected lines of Railway	...	8	7
1,2		1,2	6	6
	VII.—BOMBAY—			
—1	Provincial Surveys	2,7	3,6	3,5
—12,3	Western Deccan	...	...	...
—12,4		2,7	3,6	3,5
—473,3	Total Provincial	55,7	97,6	107,4
—394,3	Total Imperial and Provincial	166,7	191,1	195,1

Section H.—EXPENDITURE ON PUBLIC WORKS, &c.—*continued.*

146. The above figures shew in detail how the provisions of the Budget have been carried out, and give, as the net result of the year's operation, a saving of 23,2 under Imperial, and an excess of 51,7 under Provincial. The saving was mainly obtained from the reserve of 39,9 appropriated to other works including 8,2 transferred to 43.—Frontier Railways, but partly also from economies in establishment and other charges. On the other hand additional outlay was passed on various works, chiefly the Bengal-Assam, the Benares-Puri, the Amballa-Kalka-Simla, the Godra-Rutlam, and the Vizagapatam-Raipur Railway Surveys. The excess under Provincial is due chiefly to a transfer of 52,6 from 46.—Civil Buildings, Roads and Services on account of the Bassein-Henzada Survey and the Therriaghat-Companygunge and Lucknow-Sitapur-Kheri Railways. In addition to this sum, an additional grant of 6,5 was given to the Jorhat Railway, while 11,0 was withdrawn by the Government of Bengal from the Sultanpore-Bogra line, and 6,1 saved in various minor charges. The programme thus arranged has been duly worked out, the more important variations between the Revised Estimate and Accounts being as follows:—*Benares-Puri Railway Survey.*—The saving of 5,1 is due principally to provision for Establishment and for jungle cutting having been over-estimated. Unexpected credits received during the year for sale and transfer of plant also reduced the survey expenses to some extent. *Jorhat State Railway.*—The excess of 1,3 is due to additional outlay having been found to be necessary on the opening of the Railway. The excess was foreseen by the Assam Administration, and additional funds to the extent of 1,2 were provided by the Chief Commissioner before the close of the year, to cover the excess, out of savings on the Provincial Buildings and Roads grant. *Cherrapoonji-Companygunj State Railway.*—The excess of 7,0 is owing principally to the transfer to this head from 46—*Civil Buildings, Roads and Services* of the outlay on the mountain portion of this Railway, which was ordered by the Government of India after the Revised Estimate had been passed. *Lucknow-Sitapur-Kheri State Railway.*—The excess of 2,5 is due to the payment in advance for sleepers under supply by the Forest Department. *Kaunia-Dhurla State Railway.*—The saving of 7 is due chiefly to non-completion of certain rolling stock under construction in the workshops of the Northern Bengal State Railway.

41.—State Railways, Working and maintenance.

1883-84 Accounts.		1884-85. Budget.	Revised.	Accounts.
	IMPERIAL—			
3,0	Bhopal Railway	2,6	1,2	1,7
47,2	Kandahar Railway Southern Section	42,5	50,0	47,5
66,1	Punjab Railway, Northern Section	75,0	52,0	53,7
31,3	Rewari Ferozepore	45,0	60,0	64,0
147,6	TOTAL	165,1	163,2	166,9
	PROVINCIAL—			
10,1	Kaunia-Dhurla Railway	10,5	12,0	12,0
...	Jorhat Railway	1,1	7	7
10,1	TOTAL	11,6	12,7	12,7
157,7	TOTAL BOTH	176,7	175,9	179,6

147. The increase in the Kandahar Railway was necessitated by additional traffic; in the Rewari-Ferozepore by the additional length to be worked, the extension to Ferozepore and the Fazilka Branch having been opened earlier than was expected; and in the Kaunia-Dhurla by the temporary lines laid at the Teesta, Dhurla and Brahmaputra rivers to cross the traffic. expeditiously during the dry season, as well as by heavy repairs executed to the vessels and rolling stock on the line. The saving in the Punjab Northern was obtained by rigid economy in the Engineering and Locomotive Deparments, and the diminished expenditure of the Jorhat is attributed to the line not having been opened as early as was anticipated. This line was previously known as the Kokilamukh State Railway.

Section H.—EXPENDITURE ON PUBLIC WORKS, &c.—*continued.*

42.—Subsidized Railways.

1883-84. Accounts. India	1883-84. Accounts. England		1884-85. Budget. India	1884-85. Budget. England	1884-85. Revised. India	1884-85. Revised. England	1884-85. Accounts. India	1884-85. Accounts. England
		IMPERIAL—						
16,8	24,0	Bengal Central Railway .	28,4	14,6	17,2	29,7	11,6	29,7
30,8	...	Bengal and N.-W. Railway .	32,3	...	23,5	...	16,1	...
...	3,8	Rohilkund-Kumaon Railway .	...	7,6	...	6,7	..	6,7
47,6	27,8		60,7	22,2	40,7	36,4	27,7	36,4
75,4		TOTAL IMPERIAL .	82,9		77,1		64,1	
		PROVINCIAL—						
4,0		Turkessur Railway (Land) .	4,8		7,0		5,8	
3,0		Rohilkund-Kumaon Railway (Land)	7		1,1		2	
...		Assam Trading Railway (Subsidy) . . .	...		5,8		5,8	
7,0		TOTAL PROVINCIAL .	5,5		13,9		11,8	
82,4		TOTAL BOTH . .	88,4		91,0		75,9	
85,6		SOUTHERN MAHRATTA .	89,5		148,3		151,4	

148. As regards the Imperial lines, the Indian figures represent cost of land, which, from various causes, has fallen short of the estimate. The English figures are payments on account of interest, and the excess in the case of the Bengal Central Railway arose from the estimate having provided for a half year's payment only, on the understanding that the line would be opened on 1st July 1884, whereas the interest was allowed for the whole year. The guaranteed interest of the Rohilkhund-Kumaon Railway ceased on the 1st January 1885. The Assam Trading Railway has hitherto been classified under 46.—Civil Buildings, Roads and Services, the amount paid to it being a subsidy from the Assam Administration.

149. The large increase in the Southern Mahratta Railway is attributable partly to interest on the additional capital raised by debentures for the construction of the Western Deccan Line, which is now included in the Company's contract, and partly to the omission to provide for the working charges in the estimate. The working expenses show a saving, since the line was opened later than was expected.

43.—Frontier Railways.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
102,9	TOTAL .	—73,0	138,7	138,7

150. These figures cannot be distributed by Railways, as the funds allotted for Railway construction are now dealt with as a whole. See para. 185. As regards the difference between estimate and accounts, it is explained that during the year 1884-85 orders were issued that the outlay incurred during 1883-84, and the grant for 1884-85 in connection with the Hurnai Road, now known as the Sind-Pishin State Railway, Northern Section, should be transferred from 46—*Civil Buildings, Roads and Services* to 43—*Frontier Railways.* This and other changes in the grant, as shewn below, changed the Estimate under 43—*Frontier Railways* during 1884-85 from a credit of 73,0 to a debit of 470,2, but 331,5 of this sum has since been transferred to 50—State Railways, leaving the balance of 138,7.

Transfer from 46—*Civil Buildings, Roads, and Services* . . .	85,0
Transfers from 40—*State Railways—Capital*	8,2
Additional grant for outlay on Northern Section, Sind-Pishin State Railway	400,0
Further additional grant for ditto	50,0
TOTAL .	543,2

Section H—EXPENDITURE ON PUBLIC WORKS, &c.—*continued.*

44.—Irrigation and Navigation.

1883-84. Accounts. A	1883-84. Accounts. B		Budget. A	Budget. B	1884-85. Revised. A	1884-85. Revised. B	Accounts. A	Accounts. B
4,4	+0	India	19,2	...	4,7	...	3,9	+0
0	+59,3	Burmah	...	38,6	...	67,1	0	+68,7
74,6	+117,8	Bengal	89,0	90,0	81,0	87,3	69,4	+81,6
6	+23,6	North-Western Provinces	6	27,2	6	25,6	6	+23,7
58,1	+1,4	Punjab	51,0	1,6	55,2	1,4	51,1	+3,6
219,4	+33,3	Madras	237,7	35,0	250,8	45,4	242,4	+44,5
156,8	+0	Bombay	162,3	...	163,0	...	155,9	+0
1,6	+0	England	2	...	2	...	1	+0
515,5	+235,4	TOTAL	560,0	192,4	555,5	226,8	523,4	222,1
750,9			752,4		782,3		745,5	

A Imperial. B. Provincial and Local.

151. The Imperial expenditure under *India* was largely affected by the postponement of minor irrigation works in Rajputana; and in *Bengal* by non-payment for land taken up for certain embankments, by an outbreak of cholera which retarded the progress of the earth-work on the Surpai scheme, by delay in sanctioning some estimates, and by non-utilisation of a reserve grant of 4,5. In *Madras* an additional grant of 13,1 was sanctioned for prosecution of the works connected with the Pelandorai and Palar Anicut systems, and for urgent repairs of works damaged by floods, but owing to scarcity of labour, delay in acquiring and paying for lands, and heavy rains in the Tinnevelly Division, the expenditure fell short of the estimate in the Presidency by 8,4. The short outlay in *Bombay* is due to the existence of water in the Khari cut, to scarcity of labour on account of the opening of Railway works in the Satara District, which impeded the progress of works on the Yerla River project, to non-payment of compensation for certain lands, and to the improvements sanctioned for the Ghar Canal not having been completed before the close of the year.

152. In the Provincial and Local divisions, *Burmah*, *Punjab*, and *Madras* show excess expenditure, due respectively to agricultural works undertaken from Provincial resources, expenditure on the Chack Nizam Canal omitted from the estimates through misapprehension, and outlay for repairing breaches in the Red Hills and Choleveram tanks, connected with the Madras water supply and irrigation extension project, and for deepening the Chilka Lake Canal in the Ganjam District. On the other hand there were savings in *Bengal* and *North-Western Provinces* accounted for, in part, by expenditure transferred to other heads, and partly by short outlay on the Orissa Coast Canal, owing to an unusual scarcity of labour, and by a restriction on provincial expenditure in the North-Western Provinces under orders of the Local Government.

45.—Military Works.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
704,1	India	636,3	629,7	609,4
24,2	Central Provinces	14,4	14,4	13,9
30,1	Burmah	32,5	45,3	46,8
19,9	Assam	21,4	23,5	23,0
44,0	Bengal	8,5	15,2	15,3
8	North-Western Provinces	11,5	5,6	4,7
24,0	Punjab	25,0	25,0	25,1
59,0	Madras	59,1	61,3	61,2
106,2	Bombay	110,5	149,6	143,9
5,8	England	3,8	3,8	5,1
1,018,1	TOTAL	923,0	973,4	948,4

153. After the Budget was passed the following additional Grants were sanctioned, thereby raising the Revised Estimate to the sum noted above:—

For defences at Aden	20,5
For shifting sheds on Hog Island, Bombay, transferred from Marine Budget	4
For Army Head Quarter Offices, Simla, transferred from Civil Buildings, Roads, and Services	16,6
Unspent balance of grant of 1883-84	18,4
TOTAL	55,9
DEDUCT—Probable lapses	5,5
Net increase	50,4

Section H.—EXPENDITURE ON PUBLIC WORKS, &c.—*continued.*

154 The actual expenditure has fallen short of the enlarged estimate by 25,4, which is principally due to the estimates of the Inspector General of Military Works, Bombay, Central India, and North-Western Provinces and Oudh not having been worked up to. In the Military Works Branch the saving of 18,1 is distributed over a number of Original Works and Repairs. The saving in *Bombay* (5,7) is attributed to late receipt of certain sanctions, and to non-arrival of machinery from England. In *Central India* the lapse of 2,3 is mainly due to the transfer of the stock of the Indore Sub-division to the head "Imperial Civil Buildings, Roads, and Services." The estimate of the *North-Western Provinces and Oudh* was not worked up to by 9, owing to the transfer, towards the close of the year, of the works at the cantonment of Gorakhpur to the charge of the Inspector General of Military Works. On the other hand, the excess in *Hyderabad* (6) is due to the omission to provide for incomplete works and repairs of the previous years, and to a re-distribution of establishment charges under the orders of the Government of India. In *Burmah* the excess (1,4) is due to expenditure on sub-marine mining buildings at Rangoon, authorized by the Government of India in the Military Department after the Revised Estimate was passed.

46.—Civil Buildings, Roads, and Services.

1883-84. Accounts.			1884-85. Budget.	Revised.	Accounts.
		IMPERIAL—			
234,7		India	335,6	210,3	262,7
147,5		Bengal	65,4	182,4	116,2
90,1		Other Provinces	65,4	104,4	86,3
533,1		Madras Harbour	...	...	...
86,5		England	83,1	67,3	66,3
1,091,9			549,5	504,4	531,5

A.		B.		A.	B.	A.	B.	A.	B.
			PROVINCIAL AND LOCAL—						
4,0	+	8	India	7,1	+1,3	5,7	+1,5	5,5	+1,4
107,7	+	27,5	Central Provinces	144,4	+29,7	144,4	+30,0	144,0	+22,6
337,6	+	14 5	Burmah	179,3	+15,9	246,9	+12,1	236,0	+15,4
47,0	+	111,1	Assam	77,9	+110,5	78,7	+87 5	57,9	+95,9
459,6	+	378,8	Bengal	234,0	+411,4	253,3	+388,0	273,8	+395,3
576,6	+	34,4	North-Western Provinces	545,0	+28,0	562,0	+30,0	539,5	+30,5
356,0	+	4,2	Punjab	363,2	+4,5	372 6	+ 3 6	372,1	+3,5
227,4	+	414,3	Madras	235,4	+456,7	259,6	+431,5	261,0	+423,4
564,9	+	19,1	Bombay	551,6	+19 9	638,7	+18,5	616,0	+18,2
2,680,8	+	1,004,7		2,337,9	+1,077,9	2,561,9	+1,002,7	2,505,8	+1,006,2
3,685,5				3,415,8		3,564,6		3,512,0	
4,777,4				3,965,3		4,069,0		4,043,5	

A Works under Departmental Officers. B Works under Civil Officers and Local Boards.

	BUDGET, 1884-45. Provincial.	Local.	REVISED, 1884-85. Provincial.	Local.	ACTUALS, 1884-85. Provincial.	Local.
India	...	8,4	...	7,2	...	...
Central Provinces	140,5	33,6	140,8	33,6	141,7	24,9
British Burmah	167,8	27,4	206,1	52,9	202,5	48,9
Assam	77,9	110,5	78,7	87,5	58,0	95,8
Bengal	235,9	409,5	263,4	377,9	301,4	367,7
N.-W. Provinces and Oudh	301,9	271,1	318,3	273,7	301,7	268,3
Punjab	276,6	91,1	280,5	95,7	284,3	91,3
Madras	250,7	441,4	288,5	402,6	291,5	392,9
Bombay	354,3	217,2	432,1	325,1	420,0	214,2
TOTAL	1,805,6	1,610,2	2,008,4	1,556,2	2,001,1	1,510,9

155. The difference between the Imperial Budget and Revised consists mainly of 85,0 and 16,6, transferred respectively to 43.—Frontier Railways for Hurnai Road, and to 45 — Military Works for the Army Head Quarters Offices at Simla, less 23,4 additional outlay on the Finance Department and Central Press Buildings in Calcutta, 11,2 special municipal improvements in Simla, and 22,9 additional allotment for Imperial works from the amount

Section H.—EXPENDITURE ON PUBLIC WORKS, &c.—*continued.*

refunded by His Highness the Maharajah Scindia, on account of advances made to him in previous years for roads in his territory. The Actuals have exceeded the Revised Estimate by 27,1 which is made up thus :—

Central India	+1,8
Coorg	+4
Hyderabad	—1
Rajputana	—2,4
Inspector General of Military Works	—1,2
Biluchistan	+1,1
Simla Imperial Circle	—4,4
Accountant General's auxiliary books	+57,1
Bangalore (Civil Officers)	+1
Carried forward	52,4

Brought over	52,4
Central Provinces	+1
Assam	—4
Bengal	—6,2
North-Western Provinces and Oudh	—1,6
Punjab	—7
Madras	—1,7
Bombay	—13,8
England	—1,0
TOTAL	27,1

156. In Central India the excess is nominal, being due principally to the transfer of stock from "Military Works." The lapse in Rajputana arises from the write-back of the expenditure on Railway churches at Bandikui and Ajmere to the Capital Account of the Rajputana-Malwa Railway, under the orders of the Government of India, and on the Inspector General's estimate from the allotment for repairs to ecclesiastical buildings not having been worked up to. In the Simla Imperial Circle the short outlay is due to failure to utilize the whole of the allotments for the new Telegraph Office and Public Works Department Secretariat buildings; in Bengal principally to the grants for Mint, Telegraph, and Postal Works not having been fully used, and in Bombay to non-payment of compensation for land for Salt Works, to delay in settlement of sites, and to bills for materials not having been presented for payment before the close of the official year. In the remaining Provinces the savings are distributed over a number of works and repairs, none of which need special notice. The excess over the Biluchistan estimate is due to the transfer, under the orders of the Government of India, of the expenditure on certain roads from the Military Works to the Civil Buildings, Roads and Services Branch. The entry against the Accountant General's auxiliary books consists mainly of the charge off, under orders from the Financial Department, of the sum of 46,9 paid for the Bengal Iron Works.

157. The Provincial Budget also was considerably modified by the Revised Estimate, the principal items being additional expenditure sanctioned in Burmah (38,3) for the Siam road; in Bengal (27,5) for liabilities connected with the late Exhibition Works in Calcutta, in North-Western Provinces and Oudh (16,4) for several special items, the principal being prison labour on jail works; in Punjab (3,9) for construction of the new kutcheri at Simla; in Madras (37,8) for several emergent works not named, as well as for a grant-in-aid of the water-supply scheme of the Madras Municipality, and for diversion of drains and sewers from the Cooum River and Buckingham Canal; and in Bombay for new Police Courts, State Alienation Record Office, Indo-British School, Opium Warehouse, and Amba Ghât Road.

158. The Provincial Actuals have fallen short of the Revised Estimate by 7,3, and, considering the magnitude of the operations, the estimate has, on the whole, been fairly worked up to. The short outlay is made up of savings under Public Works Officers to the extent of 28,7, and excess outlay of 21,4 under Civil Officers. The most important of the variations between Revised Estimates and Actuals are noted below :—

	Actuals, more or less than Revised Estimate.
Burmah (Public Works Officers)	—2,9
Assam (ditto)	—20,8
Bengal { Public Works Officers	+19,4
Bengal { Civil Officers	+18,6
North-Western Provinces and Oudh (Public Works Officers)	—17,4
Punjab (Public Works Officers)	+3,8
Madras (Civil Officers)	+2,1
Bombay (Public Works Officers)	—12,3

159. In *Burmah* the lapse is attributed to failure to utilize the grants for Original Works and Repairs in the Rangoon, Amherst, and Akyab Divisions; and in *Assam* to certain re-appropriations having been sanctioned after the submission of the Revised Estimate, and to

Section H.—EXPENDITURE ON PUBLIC WORKS, &c.—*continued.*

the transfer of the outlay on the Cherrapunji Mountain Tramway to 40—State Railways—Capital. In *Bengal* the excess is due to larger charges for establishment having been incurred than was anticipated, as the outlay on works and repairs under other heads was curtailed, and, consequently*, the contributions expected from them were not fully realised. There were also increased charges on account of collection of revenue. The excess over the grant for Public Works in charge of Civil Officers in *Bengal* is chiefly due to a sum of 23,6, representing an outstanding balance against the late Port Canning Municipality, written off in the accounts of 1884-85. In the *North-Western Provinces and Oudh* the saving occurs chiefly from an over-estimate of the cost of prison labour, as well as to unforeseen lapses on a number of works and repairs. The excess in the *Punjab* is mainly due to the outlay incurred on the Chenawan Jail, on the Chenab Canal. The short outlay by Public Works Officers in *Bombay* is the aggregate of small lapses on a number of works and repairs, mainly due to delay in settlement of sites, scarcity of labour, and to works having been deferred for want of estimates.

* The whole of the establishment is treated as Provincial, other funds contributing a percentage on the outlay on works and repairs supervised by the Provincial Establishment.

160. Under Incorporated Local Funds large changes were introduced in the Revised Estimate, involving additions of 25,5, 2,6, 4,6, and 7,9 to Burmah, North-Western Provinces and Oudh, Punjab, and Bombay, and reductions of 23,0, 31,6, and 38,8 in Assam, Bengal, and Madras. The changes in the *North-Western Provinces* and *Punjab* ensued from several small additional grants sanctioned during the year, and in *Burmah* from large outlay from the balances of the District Cess Funds after the Budget was framed. The decrease in *Assam* was due to certain classes of expenditure having been transfered to Provincial Services from the control of Local Boards; while the addition to *Bombay* was granted for works and repairs in the Sachin State and in the Shikarpore Collectorate, and for a bridge over the Bhuki river. The decreases of 31,6 in *Bengal* and 35,0 in *Madras* are said to have been made "with reference to actuals," the remaining 3,8 in *Madras* being the grant for a steamer for the Rajahmundry ferry charged in the ensuing year. This is the fourth year of excessive overestimating on the part of Local Committees in Bengal, and the second year in Madras.

161. The Actuals have fallen short of the Revised Estimate by 45,3, of which 27,4 appertain to Departmental and 17,9 to Civil Officers' estimates.

162. The principal differences working up to this result are noted below :—

		Actuals, more or less than Revised.
Central Provinces (Civil Officers)		−7,8
British Burmah	Public Works Officers	−7,9
	Civil Officers	+3,9
Assam (Civil Officers)		+8,3
Bengal	Public Works Officers	+1,1
	Civil Officers	−11,3
N.-W. Provinces and Oudh (Public Works Officers)		−5,0
Punjab (Ditto)		−4,4
Madras (Civil Officers)		−10,1
Bombay (Public Works Officers)		−10,4

The short outlay in the *Central Provinces* is said to be the result of changes made during the year in the administration of District Funds under the Local Self-Government Act, and of postponement of works. In *Burmah* the lapse under Public Works Officers is due to transfers of grants after submission of the Revised Estimate, and to the grants for a number of works and repairs not having been fully utilized from various causes, the excess under Civil Officers being attributed to additional works having been sanctioned and executed, apparently after the Revised Estimate was submitted. The excess over grant for Public Works in charge of Civil Officers in *Assam* is caused by unusually large expenditure in the last two months of the official year, which vitiated the forecast made in the Revised Estimate on the basis of seven months' actuals, and by the adoption for the first time this year of the Public Works practice of charging the cheques when drawn and issued to the grant, instead of the cheques paid at the treasuries. In *Bengal* the excess over the Departmental estimate arose from letters of credit in excess of the available balance having been issued towards the close of the year, under the authority of the Local Government, and the saving from the Civil Officers' estimate from the outlay having been fixed at too high a

Section H.—EXPENDITURE ON PUBLIC WORKS, &c.—*continued.*

figure The short outlay in the *North-Western Provinces and Oudh* is due to the failure to utilize the grants for a number of new works, and in the *Punjab* to late receipt of sanction to estimates, heavy floods and severe sickness in the Amballa District, and to reconstitution of District Committees. In *Madras* the outlay on Public Works in charge of Civil Officers was over-estimated. In *Bombay* the failure to utilize grants is ascribed to the difficulty felt in procuring labor and materials in certain districts, to transfer of works to Provincial Funds, and to non-payment, in certain cases, of compensation for land

K.—ARMY SERVICES.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
956,2	RECEIPTS	861,2	866,1	798,7
16,975,7	EXPENDITURE	16,098,6	15,970,2	15,998,0
16,019,5		15,237,4	15,104,1	15,199,3

163. The principal difference between estimate and accounts is in the Indian figures. The receipts fell off from reduced sales in the Commissariat, Clothing, and Ordnance Departments. The charges were less than expected owing, mainly, to short strength of British and Native troops, and to favourable prices, diminished transport charges, and reduced supplies of Malt Liquor. On the other hand, the accounts include some unexpected expenditure, such as the charge for the Viceregal Camp at Rawul Pindee, the camp of exercise near Poona, the Zhob Expedition, and for Military preparations in the North West Frontier.

Section K.—RECEIPTS BY MILITARY DEPARTMENT.

XXXIV.—Army.

1883-84. Accounts.		Budget.	1884 85. Revised.	Accounts.
	INDIA—			
514,1	Commissariat	523,5	499,2	462,8
79,3	Clothing	79,8	87,9	75,6
92,0	Ordnance	83,7	83,4	68,3
214,7	Other Receipts	123,0	125,9	124,3
900,1	TOTAL INDIA .	810,0	796,4	731,0
52,4	ENGLAND	51,2	69,7	67,7
952,5		861,2	866,1	798,7

164. Reduced sales account for the decreases in the Actuals of 1884-85 under the first three heads, notwithstanding that in *Bombay* 5,8 were realised as percentage on value of stores issued for use of Egypt Expedition 1885, and in *Madras* the clothing supplied to the Hyderabad Contingent exceeded the Estimate. The difference in Ordnance Receipts between 1883-84 and 1884-85 is due to the large sales of obsolete stores in the former year. The Miscellaneous Receipts in 1884-85 include 2,5 realised at *Bombay* from the Bikaneer State for the Bikaneer Expedition. These receipts were further increased by subscriptions for Indian Service Family Pensions exceeding the Estimates, and by fines for drunkenness in the British Army being credited to Indian revenues instead of being remitted as before to the War Office. In comparing these figures with the Receipts in 1883-84, it should be noted that the latter included several special items, such as recoveries from War Office for Malta Expedition of 1878, and from Berar for pensions, as also some unclaimed amounts connected with the war in Afghanistan. The increase in *English* Receipts is connected with the Indian Troop Service, and is due to the employment of troop-ships on Imperial Service.

165. The separate head of Military Operations in Egypt which appeared in the accounts of 1883-84, has been discontinued in 1884-85, the receipts and charges being treated as ordinary, under orders of Government in the Military Department, No. 279 $\frac{S.}{F.}$, dated 16th June 1884.

Section K.—ARMY SERVICES.

EXPENDITURE.

47.—Army.

1883-84. Accounts.		Budget	1884-85. Revised.	Accounts.
	INDIA—			
517,4	Army and Garrison Staff	484,9	484,1	485,1
6,141,4	Regimental Pay, &c.	6,215,0	6 176,2	6,170,4
2,221,3	Commissariat	2,353,4	2,222,2	2,202,4
564,9	Medical	578,7	553,5	550,2
519,8	Ordnance	543,8	550,2	496,6
1,117,5	Other Effective Charges	1,128,6	1,191,9	1,194,4
711,6	Pensions	718,8	721,0	727,9
110,4	Other Non-Effective Charges	98,1	96,1	93,9
11,904,3	TOTAL INDIA	12,121,3	11,995,2	11,920,9
	ENGLAND—			
748,8	Regimental Pay	785,0	772,0	776,0
367,9	Transport Charges	292,9	347,7	358,5
535,0	Stores	500,9	472,5	462,4
28,9	Other Effective Services	22,0	21,0	17,2
3,336,8	Retired Officers' Pensions and other Non-Effective Services	2,376,5	2,361,8	2,360,3
5,017,4	TOTAL ENGLAND	3,977,3	3,975,0	3,974,4
16,921,7	TOTAL	16,098,6	15,970,2	15,895,3

166. The variations under "Army and Garrison Staff" are small, and need no remark. The Actuals of 1883-84 were abnormally enhanced by certain writes-back connected with the settlement of effective charges with the War Office. Under "Regimental Pay, &c.," the reductions are chiefly due to the short strength of British and Native troops, and to the despatch to Egypt of two British Regiments before the arrival of the ordinary relief from England. The prevalence of favourable prices during the year, together with diminished transport charges and reduced supplies of malt liquor by the contractors, produced the effect observable in Commissariat charges. The reduction would have been greater but for a large increase of expenditure in providing a reserve stock of provisions and forage at Quetta. The decrease under "Medical" is due mainly to the short establishment of Army Medical Officers, and to the excess over Estimate of medical stores issued to Civil Departments, the value of which is deducted from expenditure. The charges under Ordnance have been reduced by a sum of 62,1 on account of tents and stores supplied to Her Majesty's Imperial Government. The actuals under "Other Effective Charges" in 1884-85 include several items which were not provided for in the Budget, *viz.*, Expenditure for the Viceregal Camp at Rawul Pindee, for the Camp of Exercise near Poona, for the Zhob Valley Expedition, and an arrear charge of the Akha Expedition. Further increases under this head are due to the purchase of a larger number of horses than was estimated for, and to increased outlay for supplies to make up clothing for troops ordered to Egypt, the cost of which will be subsequently recovered from Her Majesty's Imperial Government. Admissions to and casualties in the "Pension" Establishment account for the variations under that head. The reduction in other non-effective charges has occurred chiefly in *Bengal* in the item of capitalised pensions, and in pensions transferred to England. As regards the *English* expenditure, there is an increase in the provision for deferred pay, in the cost of transports owing to the employment of hired vessels in addition to troop-ships (see explanation against Army receipts) and in the payment of Admiralty claims. On the other hand, there is a saving in furlough allowances, consequent on the decrease in the number of officers on furlough, in stores principally under the head Malt Liquor, and in pay and pensions of non-effective and retired officers, which did not increase so much as in previous years. The actuals in 1883-84, under the last head, included a million sterling paid to Her Majesty's Imperial Government for arrears of non-effective charges.

Military Preparations in N. W. Frontier.

1883-84. Accounts.		Budget	1884-85. Revised.	Accounts.
...	India	...	...	102,7

167 The expenditure is almost entirely on account of Commissariat establishments, supplies, and services, and was not anticipated when the Estimates were framed.

Section L.—EXCHANGE ON TRANSACTIONS WITH LONDON.

XXXVI & 49.

1883-84. Accounts.		Budget.	1884-85. Revised.	Accounts.
4,021,8	On Secretary of State's Bills . . .	3,807,7	3,337,1	3,343,3
73,7	On Southern Mahratta Railway Transactions	93,0	136,7	136,7
31,9	On Hong-Kong Bills	...	50,6	53,4
...	On Military Transactions	...	68,0	59,8
4,127,4	TOTAL .	3,900,7	3,592,4	3,593,2
	DEDUCT CREDITS—			
	On Guaranteed and Subsidized Companies' Transactions—			
14,5	Capital Transactions . . .	45,4	51,4	58,4
103,5	Revenue Stores	101,8	98,8	116,1
88,1	On Capital Transactions, East Indian Railway	135,1	98,1	94,3
...	On Transactions, Rajputana-Malwa Railway	...	16,8	11,5
82,5	On Miscellaneous Transactions . .	80,3	74,4	83,5
288,6	TOTAL .	362,6	339,5	363,8
3,838,8	NET EXCHANGE .	3,538,1	3,252,9	3,229,4

168. In Section U paragraphs 203 and 204 will be found the detailed account of *Council Bills* issued and discharged. The difference in Exchange as noted above is due to the Estimate having been based upon drawings aggregating 16,500,0 at 19·50, whereas the actual drawings were 13,758,9 at 19·30.

169. The increase under *Exchange on Southern Mahratta Railway transactions* as compared with the Estimates is due to increased Capital outlay, and to the amalgamation with it of the Western Deccan Railway.

170. In Budget 1884-85 the Estimate for *Hong-Kong Bills* is included under Miscellaneous transactions. The actual drawing in 1884-85 was 231,6, against 211,3 under Revised.

171. In Accounts 1883-84 and Budget 1884-85 *Exchange on Military transactions* was shown under Miscellaneous transactions. In Budget 1884-85 we had + 42,7, but adjustments in respect of the heavy payments for the Egypt Expedition resulted in a net loss of 59,8 as shewn above, against 68,0 in the Revised Estimate.

172. The Exchange on *East Indian Railway transactions* is calculated upon the Capital outlay on stores debited in the Secretary of State's Remittance Account, the difference between the estimated and the actual outlay, namely Budget 700,0, Revised 425,0, Actuals 404,6, accounts for the corresponding difference under Exchange.

173. *Exchange on transactions of Rajputana-Malwa Railway* is connected with the payments, made in England on account of the Railway, from 1st January 1885, the date on which the working management was transferred to the Bombay, Baroda and Central India Railway Company.

Section M.—PROVINCIAL ADJUSTMENT.

Provincial and Local Revenue as by Budget.	Provincial Balances. April 1st, 1884.	March 31st, 1885.		1884-85. Budget.	Revised.	Accounts
15,5	8,8	8,3	India	−2,2	−2,1	−5
846,4	313,9	348,1	Central Provinces . . .	−12,9	+1,4	+34,2
1,272,1	128,2	30,8	Burmah	−15,8	−105,7	−97,4
507,3	112,2	77,0	Assam	−55,8	−49,7	−35,2
4,713,9	262,7	302,3	Bengal	+118,3	+117,8	+39,6
3,671,9	721,0	655,6	North-Western Provinces .	−397,9	−107,8	−65,4
1,728,3	322,1	297,6	Punjab	−66,8	−38,6	−24,5
3,208,4	735,6	612,1	Madras	−83,2	−140,7	−123,5
4,002,5	543,6	527,4	Bombay	+1,8	−107,2	−16,2
19,966,3	3,148,1	2,859,2	Total .	−514,5	−432,6	−288,9

174. The details of this revenue and expenditure are given below. The only Province which seems to call for special attention is Burmah, where the scale of expenditure is much too large for the revenue, and special grants, have been sanctioned for it by the Imperial Government during the last two years. At the close of 1884-85, Burmah had no Provincial balance whatever, and Bengal held 120,2 against a minimum of 200,0.

Central Provinces.

Revenue. 1883-84. Accounts.	1884-85. Budget.	Revised.	Accounts.		Expenditure. 1883-84. Accounts.	1884-85. Budget.	Revised.	Accounts.
				Provincial—				
581,5	567,2	582,6	583,4	Revenue . . .	95,5	110,4	106,2	101,6
...	...	...	...	Post Office, Telegraph and Mint . .	4,5	4,3	4,7	5,1
66,1	68,9	63,3	63,3	Civil Departments .	377,2	396,6	378,8	377,1
4,1	3,9	3,9	3,7	Miscellaneous . .	30,3	32,9	32,1	31,1
129,6	140,0	132,5	136,2	Productive Public Works (Revenue Account) . .	99,4	106,9	117,0	117,6
6,4	6,8	6,4	6,8	Ordinary Public Works	104,6	140,5	140,8	141,7
...	...	..	..	Transfers to Local .	...	...	...	1,1
787,7	786,8	788,7	793,4	Total .	711,5	791,6	779,6	775,3
				Local—				
28,9	27,6	27,5	37,3	Revenue . . .	6	13,8	13,7	...
18,5	17,3	16,7	19,1	Civil Departments .	25,9	17,4	16,3	30,0
8,7	7,7	7,3	8,1	Miscellaneous . .	2,5	2,9	2,6	1,9
9,4	7,0	7,0	7,3	Ordinary Public Works	30,6	33,6	33,6	24,9
...	...	...	1,1	Transfers from Provincial . . .	...	...	...	...
65,5	59,6	58,5	72,9	Total .	59,6	67,7	66,2	56,8
853,2	846,4	847,2	866,3	Total Both .	771,1	859,3	845,8	832,1
...	...	...	...	Surplus + Deficit—	+82,1	−12,9	+1,4	+34,2

175. The expenditure is well within the means of the Government, and also within the Estimate.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

British Burmah.

Revenue. 1883-84. Accounts.	Revenue. Budget.	Revenue. 1884-85 Revised.	Revenue. Accounts.		Expenditure. 1883-84. Accounts.	Expenditure. Budget.	Expenditure. 1884-85. Revised.	Expenditure. Accounts
				PROVINCIAL—				
946,1	899,2	874,8	808,9	Revenue . . .	212,9	223,6	215,8	213.7
...	...	...	...	Post Office, Telegraph and Mint . . .	4,6	5,2	5,1	5,3
62,2	60,7	67,1	65,4	Civil Departments . .	509,7	505,8	489,3	504,3
4,1	4,3	3,9	2,8	Miscellaneous . .	55,2	38,5	39,1	38,4
167,7	200,0	210,0	216,7	Productive Public Works (Revenue account) .	187,4	215,0	231,9	233,6
8,8	8,2	9,4	10,2	Ordinary Public Works .	359,5	206,4	274,8	273,0
41,7	...	...	73,4	Grant-in-aid from Imperial, added to Provincial share of Land Revenue	...	...	...	..
...	...	...	...	Transfers to Local .	4	...	—1,1	—1,2
1,230,6	1,172,4	1,165,2	1,177,4	TOTAL .	1,320,7	1,194,5	1,254,9	1,267,1
				LOCAL—				
104,1	83,8	84,1	86,7	Revenue . . .	5,8	5,9	6,2	5,8
1	...	...	...	Post Office, Telegraph and Mint . . .	5,6	5,5	6,2	6,0
3,3	3,4	3,5	3,7	Civil Departments . .	46,6	46,1	47,7	47,6
7,4	8,3	9,0	9,1	Miscellaneous . .	5,8	8,5	3,6	3,4
4,5	4,2	6,1	6,2	Ordinary Public Works .	60,9	27,4	53,9	49,4
4	...	—1,1	—1,2	Transfers from Provincial . . .	...	...	...	..
119,8	99,7	101,6	104,5	TOTAL .	124,7	93,4	117,6	112,2
1,350,4	1,272,1	1,266,8	1,281,9	TOTAL BOTH .	1,445,4	1,287,9	1,372,5	1,379,3
...	...		...	SURPLUS + DEFICIT— .	—95,0	—15,8	—105,7	—97,4

176. The expenditure has largely exceeded the estimate, and it became necessary for the Imperial Government to make a special grant of 66,6 in order to cover the deficit. This grant has to be repaid by the Provincial Government. The excess expenditure is in Public Works. The year closes without any balance.

Assam.

1883-84. Accounts.	Budget.	1884-85. Revised.	Accounts.		1883-84. Accounts.	Budget.	1884-85. Revised.	Accounts.
				PROVINCIAL—				
413,3	419,5	423,2	425,2	Revenue . . .	88,2	96,8	93,3	90,2
30,6	31,9	32,2	31,1	Civil Departments . .	216,2	221,1	222,9	223,3
3,4	2,9	3,3	3,0	Miscellaneous . .	13,8	13,0	13,0	14,0
1,0	2,1	1,0	9	Ordinary Public Works .	57,6	99,0	125,7	113,4
...	...	...	...	Transfers to Local . .	77,7	82,3	54,5	59,9
448,3	456,4	459,7	460,2	TOTAL .	453,5	512,2	509,4	500,8

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Assam—*continued.*

Revenue. 1883-84. Accounts.	Revenue. Buget.	Revenue. 1884-85. Revised.	Revenue. Accounts.		Expenditure. 1883-84. Accounts.	Expenditure. Budget.	Expenditure. 1884-85. Revised.	Expenditure. Accounts.
				LOCAL—				
40,2	38,5	38,5	42,6	Revenue . . .	4	6	5	6
...	...	...	...	Post Office, Telegraph and Mint . .	2,2	2,8	2,6	2,6
...	...	4,5	8,8	Civil Department .	12,2	14,8	16,4	17,6
1,4	1,5	1,6	1,7	Miscellaneous . .	4,1	4,5	4,1	4,3
10,6	10,9	12,0	13,3	Ordinary Public Works	111,1	110,5	87,5	95,8
77,7	82,3	54,5	59,9	Transfers from Provincial . . .	...	...	...	...
129,9	133,2	111,1	126,3	TOTAL .	130,0	133,2	111,1	120,9
578,2	589,6	570,8	586,5	TOTAL BOTH .	583,5	645,4	620,5	621,7
...	..	...	...	SURPLUS + DEFICIT—	—5,3	—55,8	—49,7	—35,2

177. No remarks are called for.

Bengal.

1883-84 Accounts.	Budget.	1884-85. Revised.	Accounts.		1883 84. Accounts.	Budget.	1884-85. Revised.	Accounts.
				PROVINCIAL—				
2,984,7	3,006,0	3,008,7	2,983,1	Revenue . . .	482,7	490,9	486,2	486,1
—358,6	..	...	4,9	Reduction for Capital Expenditure on Public Works not charged against Revenue . . .	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . .	3	...	...	1
374,8	409,0	395,1	377,8	Civil Departments .	2,123,5	2,187,8	2,153,0	2,187,2
97,8	76,0	92,5	108,2	Miscellaneous . .	243,9	259,9	266,5	268,3
...	...	...	...	Famine Relief . .	...	...	5,0	6
515,3	584,6	530,7	543,8	Productive Public Works (Revenue Account) . . .	722,3	793,4	805,9	806,0
172,4	224,1	216,8	219,5	Ordinary Public Works	327,7	368,2	383,5	414,0
...	...	...	..	Transfers to Local .	32,0	50,0	40,0	23,4
3,786,4	4,299,7	4,243,8	4,237,3	TOTAL .	3,932,4	4,150.2	4,140,1	4,185,7
				LOCAL—				
398,2	383,7	398,5	390,5	Revenue . . .	29,4	27,8	28,2	25,6
1,5	2,0	1,8	1,6	Post Office, Telegraph and Mint . .	32,0	33,2	33,0	32,6
9,4	7,3	2,4	2,0	Civil Departments .	18,7	19,2	15,6	20,7
32,6	20,1	30,8	22,0	Miscellaneous . .	6,0	5,7	6,2	6,4
1,4	1,1	1,5	1,5	Ordinary Public Works	366,5	409,5	377,9	367,7
32,0	50,0	40,0	23,4	Transfers from Provincial . . .	...	...	...	...
475,1	464,2	475,0	441,0	TOTAL .	452,6	495,4	460,9	453,0
4,261,5	4,763,9	4,718,8	4,678,3	TOTAL BOTH .	4,385,0	4,645,6	4,601,0	4,638,7
...	...	...	...	SURPLUS + DEFICIT—	—123,5	+118,3	+117,8	+39,6

178. No remarks required, except that the Provincial Balance is below the minimum.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

North-Western Provinces and Oudh.

Revenue.					Expenditure.			
1883-84. Accounts.	Budget.	1884-85. Revised.	Accounts.		1883-84. Accounts.	Budget.	1884-85. Revised.	Accounts.
				PROVINCIAL—				
2,401,8	2,325,7	2,387,8	2,384,6	Revenue . . .	827,1	841,8	839,2	826,3
—680,7	—107,3	—145,6	—139,2	Reduction for Capital Expenditure on Public Works not charged against Revenue	...	..	...	...
155,2	140,4	138,3	138,6	Civil Departments .	1,136,1	1,167,8	1,167,0	1,170,9
59,8	39,1	39,1	37,5	Miscellaneous . .	186,4	199,9	199,6	201,1
.	...	...	...	Famine Relief . .	...	250,0	...	...
596,2	648,6	715,3	718,2	Productive Public Works (Revenue Account) . .	491,5	542,7	563,8	557,4
118,7	105,4	109,7	103,7	Ordinary Public Works	147,6	334,2	381,0	363,5
...	...	...	...	Transfers to Local .	219,9	211,9	176,1	193,2
2,651,0	3,152,9	3,244,6	3,243,4	TOTAL .	3,008,6	3,548,3	3,326,7	3,312,4
				LOCAL—				
483,2	485,4	488,6	488,9	Revenue . . .	4	3	4	2
...	...	...	...	Post Office, Telegraph and Mint . .	19,4	19,6	19,6	19,4
22,7	21,9	23,7	19,5	Civil Departments .	420,7	440,8	429,2	428,5
3,2	3,7	3,6	13,3	Miscellaneous . .	7	1,2	1,2	6
8,2	8,0	6,8	6,8	Ordinary Public Works	293,4	271,5	274,1	269,4
219,9	211,9	176,1	193,2	Transfers from Provincial . . .	...	...	...	...
737,2	730,9	698,8	721,7	TOTAL .	734,6	733,4	724,5	718,1
3,388,2	3,883,8	3,943,4	3,965,1	TOTAL BOTH .	3,743,2	4,281,7	4,051,2	4,030,5
...	...	...	...	Surplus + Deficit— .	—355,0	—397,9	—107,8	—65,4

179. The expenditure has been kept within budget limits, and is well within the means of the Provincial Government. A sum of 69,0 has been spent during the year out of the accumulated Provincial balance, which still amounts to 626,2.

Punjab.

				PROVINCIAL—				
1,260,3	1,239,0	1,253,3	1,262,3	Revenue . . .	251,0	250,3	248,6	244,8
3,0	3,1	2,4	2,3	Post Office, Telegraaph, and Mint . .	8,7	8,4	7,6	4,9
160,1	157,9	156,6	151,5	Civil Departments .	887,8	907,8	895,0	890,9
22,1	18,6	22,8	26,0	Miscellaneous . .	105,6	108,6	103,4	106,4
...	30,0	20,3	20,0	Productive Public Works (Revenue Account) . .	11,1	38,3	35,1	35,6
66,8	63,4	59,8	62,8	Ordinary Public Works	287,3	278,2	282,0	287,9
...	...	...	...	Tranfers to Local .	—23,4	—26,4	—23,4	—4,0
1,512,3	1,512,0	1,515,2	1,524,9	TOTAL .	1,528,1	1,565,2	1,548,3	1,566,5

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Punjab—*continued.*

Revenue. 1883-84. Accounts.	Revenue. 1884-85. Budget.	Revenue. 1884-85. Revised.	Revenue. Accounts.		Expenditure. 1883-84. Accounts.	Expenditure. 1884-85. Budget.	Expenditure. 1884-85. Revised.	Expenditure. Accounts.
				LOCAL—				
289,8	207,6	276,9	287,4	Revenue . . .	72,8	20,0	81,3	82,5
...	...	...	...	Post Office, Telegraph, and Mint . .	5,6	5,5	5,5	8,2
...	...	...	1	Civil Departments .	89,1	82,5	84,5	91,9
10,2	8,7	10,6	10,0	Miscellaneous . .	2,9	4,4	2,6	2,6
...	...	...	1	Ordinary Public Works	74,2	91,1	95,7	91,3
—23,4	—26,4	—23,4	—4,0	Transfers from Provincial	...	...	...	...
276,6	189,9	264,1	293,6	TOTAL .	244,6	203,5	269,6	276,5
1,788,9	1,701,9	1,779,3	1,818,5	TOTAL BOTH .	1,772,7	1,768,7	1,817,9	1,843,0
...	...	...	...	Surplus + Deficit — .	+16,2	—66,8	—38,6	—24,5

180. The Budget programme has been well maintained. There is a large difference in Local Revenue, the net result being in favour of receipts :—

Madras.

Revenue. 1883-84. Accounts.	Revenue. 1884-85. Budget.	Revenue. 1884-85. Revised.	Revenue. Accounts.		Expenditure. 1883-84. Accounts.	Expenditure. 1884-85. Budget.	Expenditure. 1884-85. Revised.	Expenditure. Accounts.
				PROVINCIAL.				
2,148,2	2,137,5	2,122,6	2,167,3	Revenue . . .	612,3	639,5	640,0	635,6
...	...	..	...	Post Office, Telegraph and Mint . . .	11,8	10,6	11,0	11,1
139,5	152,3	146,2	141,5	Civil Departments . .	1,211,2	1,234,8	1,212,1	1,237,2
17,9	18,3	16,4	18,1	Miscellaneous . .	197,2	184,2	191,4	195,9
...	...	...	...	Famine Relief . .	3,2	...	2,0	5,7
20,2	24,3	17,5	16,1	Ordinary Public Works .	280,5	286,9	334,5	336,6
...	...	...	...	Transfers to Local . .	—1,2	—10,8	—3,6	8,2
2,325,8	2,332,4	2,302,7	2,343,0	TOTAL .	2,315,0	2,345,2	2,387,4	2,430,3
				LOCAL—				
...	...	...	...	Interest . . .	1,2	1,3	1,2	1,1
779,6	753,3	725,9	720,3	Revenue . . .	317,3	312,6	319,5	317,4
16,8	7,2	10,3	10,9	Civil Departments . .	137,1	129,7	131,7	133,5
51,1	48,6	49,4	51,3	Miscellaneous . .	47,5	50,6	47,5	48,2
66,9	66,9	64,5	66,2	Ordinary Public Works .	395,7	441,4	402,6	392,9
—1,2	—10,8	—3,6	8,2	Transfers from Provincial	...	...	...	...
913,2	865,2	846,5	856,9	TOTAL .	898,8	935,6	902,5	893,1
3,239,0	3,197,6	3,149,2	3,199,9	TOTAL BOTH .	3,213,8	3,280,8	3,289,9	3,323,4
...	...	...	...	Surplus + Deficit— .	+25,2	—83,2	—140,7	—123,5

181. Of the deficit of 123,5, 87,3, belongs to Provincial and 36,2 to Local.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Bombay.

1883-84. Accounts.	Budget.	1884-85. Revised.	Accounts.		1883-84. Accounts.	Budget.	1884-85. Revised.	Accounts
				PROVINCIAL—				
3,482,2	3,393,3	3,391,8	3,509,2	Revenue . . .	1,779,0	1,635,5	1,650,6	1,697,9
9,6	...	4,0	3,8	Added on account of special refunds . .	..	...	...	...
3	3	3	5	Post Office, Telegraph and Mint . . .	14,5	9,9	10,6	9,7
151,7	154,9	144,6	144,8	Civil Departments . .	1,358,5	1,383,9	1,389,9	1,402,6
27,7	30,5	30,0	34,2	Miscellaneous . .	195,7	197,5	199,4	194,1
...	..	...	...	Famine Relief . .	4,4	...	5,0	1
71,0	69,6	80,4	81,7	Ordinary Public Works .	352,6	357,0	435,7	423,4
...	...	...	...	Transfers to Local .	40,4	40,7	39,5	40,3
3,742,5	3,648,6	3,651,1	3,774,2	TOTAL .	3,745,1	3,624,5	3,730,7	3,768,1
				LOCAL—				
...	...	...	...	Interest . . .	3,6	2,7	1,9	3,5
250,8	242,5	238,1	232,2	Revenue . . .	7,6	7,3	7,0	6,3
68,1	63,1	63,5	67,4	Civil Departments . .	179,5	181,4	179,2	180,8
15,3	12,9	14,2	11,1	Miscellaneous . .	8,8	8,3	9,2	10,0
37,1	35,4	39,5	41,6	Ordinary Public Works .	219,0	217,2	225,1	214,3
40,4	40,7	39,5	40,3	Transfers from Provincial	...	...	...	...
411,7	394,6	394,8	392,6	TOTAL .	418,5	416,9	422,4	414,9
4,154,2	4,043,2	4,045,9	4,166,8	TOTAL BOTH .	4,163,6	4,041,4	4,153,1	4,183,0
..	...	...	...	Surplus + Deficit— .	−9,4	+1,8	−107,2	−16,2

182. No Remarks.

Section N.—CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION WORKS NOT CHARGED AGAINST REVENUE.

1883-84, Accounts.		Budget.	1884-85. Revised.	Accounts.
3,992,0	EXPENDITURE	4,764,4	5,732,4	5,392,9

183. This account may be divided into two parts, as shewn in the following figures. The redemption of liabilities is confined to the English accounts, and represents the liabilities incurred by Government in the purchase of undertakings. The construction account includes both English and Indian Expenditure, and exhibits the capital outlay by the State on Railways and Irrigation works.

	Budget.	1884-85. Revised.	Accounts.
REDEMPTION OF LIABILITIES—			
East Indian Railway redemption of annuity . . .	...	324,0	342,0
Eastern Bengal Railway Redemption of Debenture Stock .	...	11,1	11,2
Eastern Bengal Railway Debentures and Debenture stock .	1,023,7	961,6	961,6
Total .	1,023,7	1,296,7	1,314,8
CONSTRUCTION—			
East Indian Railway Capital expenditure	540,0	295,0	279,2
Eastern Bengal Railway do.	100,0	298,5	177,0
Other State Railway expenditure	2,151,9	3,080,6	2,922,5
Total State Railways .	2,791,9	3,674,1	3,378,7
Irrigation expenditure	948,8	761,6	699,4
Total Construction .	3,740,7	4,435,7	4,078,1
GRAND TOTAL .	4,764,4	5,732,4	5,392,9

Section N.—CAPITAL EXPENDITURE ON RAILWAYS, &c.—*continued.*

50.—State Railways.

184. The actual outlay during 1884-85 is compared in detail with the Estimates in the following table:—

1883-84, Accounts.	Railways.		1884-85. Budget Estimate.	Revised Estimate.	Accounts.
233,3	East Indian		540,0	295,0	279,2
...	Eastern Bengal		100,0	298,5	177,0
		Other State Railways.			
340,8	I.—India	Rajputana-Malwa	344,8	96,9	162,1
3,5		Holkar	10,0	5,0	3,2
4,0		Sindia	5,0	3,7	9
148,3		Stores: General	178,4	757,5	83,2
—108,9		Stores: For Protective Railways	73,5	—191,0	
387,7			611,7	672,1	249,4
35,1	II.—Central Provinces	Wardha Coal	20,5	4,0	17,0
50,4		Nagpur and Chattisgarh, including Kanhan Bridge	40,7	25,8	63,0
7,9		Bilaspur-Etawah Survey	6,8	9,0	8,4
...		Kutni-Umeria	...	92,0	96,1
...		Umeria Colliery	...	16,0	9,4
93,4			68,0	146,8	193,9
—12,8	III.—British Burmah	Rangoon and Irrawaddy Valley	39,0	66,4	63,1
406,9		Sittang Valley	221,1	220,0	235,4
394,1			260,1	286,4	298,5
258,4	IV.—Bengal	Calcutta and South Eastern	16,1	...	...
154,0		Northern Bengal	75,0	35,7	72,8
218,3		Tirhoot, including Eastern and Western Extensions; Mozufferpore-Hajipore	73,5	80,0	101,7
—9,5		Patna-Gya	9,5	17,9	17,7
2,5		Nalhati	—7	—1,5	—7
235,8		Dacca-Mymensingh	266,2	190,0	207,7
18,0		Ranaghat Bhagwangola Extension	...	3,2	2,9
...		Tirhoot Section of Assam-Behar State Railway	...	82,7	89,7
43,4		Assam-Behar Section of Assam-Behar State Railway	270,0	181,9	187,1
...		Nagpore-Bengal	...	94,3	77,7
921,5			709,6	684,2	750,6
3	V.—North-Western Provinces and Oudh	Dildarnagar-Ghazipore	3	—1,8	—1,7
480,8		Cawnpore-Achneyra	99,2	96,2	99,4
75,4		Bareilly-Pilibhit	32,8	44,3	41,5
...		Cawnpore-Kalpi	...	166,0	154,2
109,2		Jhansi-Manickpur	320,0	195,0	195,5
665,7			452,3	499,7	488,9
179,6	VI.—Punjab	Indus Valley	280,4	139,0	266,8
95,2		Sind-Pishin—Southern Section	—41,5	—41,5	—42,6
122,3		" —Northern Section	...	768,7	669,1
95,4		Punjab Northern—Southern Section	61,4	40,9	61,3
—59,2		" —Northern Section	—15,6	—3,7	—7,1
—55,4		Frontier Railways—Stores and Reserve	—15,9	—22,5	80,5
...		" Stores—Loss account	...	2,5	
260,3		Amritsar-Pathankot	95,0	89,3	87,2
513,8		Rewari-Ferozepore	306,0	277,5	278,8
...		Sind-Sagar—Western Section	...	15,0	17,9
...		" —Eastern Section	...	23,0	21,3
...		Ferozepore-Sutlej Bridge, including Tramway	...	28,3	24,6
1,152,0			669,8	1,316,5	1,457,8
27,4	VII.—Madras	Cuddapah-Nellore	103,0	147,5	142,1
91,1		Bellary-Kistna	312,5	345,7	351,8
...		Kadiri Extension Survey	...	5,0	4,5
...		Hindupur Extension Survey	...	3,2	3,4
...		Damalcherra Villupuram	...	2,8	2,2
11,6		Vizagapatam-Raipur	16,8	...	...
130,1			432,3	504,2	504,0
13,6	VIII.—Bombay	Dhond and Manmad	13,7	7,5	10,2
—20,5		Southern Mahratta	...	...	...
—1,6		Eastern Deccan	...	...	...
—3,5		Western Deccan	...	...	...
—12,0			13,7	7,5	10,2
3,732,5		Total other State Railways	3,217,5	4,117,4	3,959,3
626,5		*Deduct*—Famine Relief and Insurance—33—Protective Works—Railways	1,138,6	898,1	898,1
102,9		*Deduct*—43—Frontier Railways	—73,0	138,7	138,7
3,003,1		Total charged against other State Railways	2,151,9	3,080,6	2,922,5
3,236,4		Total charge against 50—State Railways	2,791,9	3,674,1	3,378,7

NOTE.—The following amounts on account of debt incurred in England for the East Indian and Eastern Bengal Railways are excluded from the above Statement.

Accounts 1883-84.		Budget, 1884-85.	Revised Estimate, 1884-85.	Accounts, 1884-85.
510,3	East Indian	...	324,0	342,0
55,9	Eastern Bengal	1,023,7	972,7	972,8
566,2		1,023,7	1,296,7	1,314,8

Section N.—CAPITAL EXPENDITURE ON RAILWAYS, &c.—*continued.*

185. Before reviewing the figures under this head, it is necessary to explain that the whole of the grants and outlay under the following heads of account:—

33.—Protective Works—Railways,
43.—Frontier Railways,
50.—State Railways—Capital,

are here dealt with together in the first instance, the portions relating to *33—Protective Works—Railways* and *43—Frontier Railways* being deducted from the total and transferred under their respective heads.

186. The sum available for outlay during 1884-85 under the three heads mentioned was 5,223,7, the details being as follows:—

UNDER 50—STATE RAILWAYS.			
Original grant—			
Railway portion of annual fixed grant of 2½ millions		1,800,0	
Estimated saving on Productive Public Works grant State Railways of 1883-84		204,6	
Contribution by the Government of the North-Western Provinces and Oudh from surplus Provincial balances to cover the probable outlay on Railways in those Provinces classed as Productive Public Works		132,3	
Transfer from Irrigation Productive Public Works grant		15,0	
East Indian Railway		540,0	
Eastern Bengal Railway		100,0	
		2,791,9	
ADD—Arrears of Productive Public Works grant of previous years representing contributions from surplus Provincial balances to close of 1883-84, and refund of past expenditure on Madras Harbour Works		688,8	
Lapse on Productive Public Works grants, State Railways, of 1883-84, re-allotted for outlay during 1884-85		38,3	
Transfer from Irrigation, Productive Public Works grant		89,0	
Further contribution by Government of the North-Western Provinces and Oudh from surplus Provincial balances to meet additional outlay on the Bareilly-Pilibhit State Railway, and part of the outlay on the Bithoor Branch line of the Cawnpore-Achneyra State Railway		13,4	
Additional grant to meet payments in England for purchase of Bengal Central rolling stock		28,5	
Amount of overdrawn capital of the Eastern Bengal Railway Company brought on to the Capital Account of the Eastern Bengal State Railway		205,5	
Amount transferred from 43—*Frontier Railways* under instructions from Finance Department		331,5	
			4.186,9
UNDER FAMINE RELIEF AND INSURANCE—33—PROTECTIVE WORKS—RAILWAYS.			
Original grant—			
Railway portion of fixed annual grant		500,0	
Estimated saving on Railway Protective grant of 1883-84		388,6	
Contribution by the Government of the North-Western Provinces and Oudh from surplus Provincial balances towards the construction of the Jhansi-Manickpur State Railway		250,0	
		1,138,6	
Add—Transfer from Irrigation Protective grant		10,0	
		1,148,6	
Deduct—			
Excess outlay incurred on Protective Works—Railways, during 1883-84	5		
Amount refunded to Provincial revenues of the Government of the North-Western Provinces and Oudh on account of contribution towards the construction of the Jhansi-Manickpur State Railway	250,0		
		250,5	
			898,1
Carried forward			5,085,0

Section N.—CAPITAL EXPENDITURE ON RAILWAYS, &c.—*continued.*

Brought forward		5,085,0
UNDER 43—FRONTIER RAILWAYS.		
Original grant—	—73,0	
Add—		
Transfer from 46—*Civil Buildings Roads and Services* to 43—*Frontier Railways*, of the provision for the Hurnai Road, now known as the Northern Section of the Sind-Pishin Railway	85,0	
Transfers from 40—*State Railways—Capital*, to meet emergent outlay on the Northern Section of the Punjab Northern State Railway	8,2	
Special grants for the vigorous prosecution of work on the Northern Section of the Sind-Pishin Railway	450,0	
	470,2	
Deduct—		
Transfer to 50—*State Railways*	331,5	
		138,7
GRAND TOTAL		5,223,7

187. With reference to the addition, to the grant for Productive Public Works of the sum of 28,5 shewn above, it may be explained that the terms for the purchase of the Bengal Central Railway stock were agreed to on the understanding that the payments would be charged to the Capital Account of the Eastern Bengal Railway, and would be treated as an addition to the fixed grant for the year. It has been treated as expenditure on *Productive Public Works* in connection with the Eastern Bengal Railway.

188. The Revised Estimate for 1884-85 was prepared for 4,710,9, made up as follows :—

Grants from Imperial funds	4,565,3
Contribution by Government of North-Western Provinces and Oudh from surplus Provincial balances to cover probable outlay on Railways in those Provinces classed as Productive Public Works	145,6
Total	4,710,9

resulting in a lapse of 512,8, which was added to the Budget Estimate for 1885-86. The Revised Estimate was distributed as follows :—

50—State Railways—Capital—		
East Indian Railway	295,0	
Eastern Bengal Railway	298,5	
Other State Railways	3,080,6	
		3,674,1
33—Protective Works—Railways		898,1
43—Frontier Railways		138,7
Total		4,710,9

189. The Revised Estimate of the Eastern Bengal Railway, in addition to the outlay actually incurred since the line was taken over by the State, includes the amount of overdrawn capital of the Company, *viz.*; 205,5, and the payment, 28,5, made by the Secretary of State to the Bengal Central Railway Company in part payment for the rolling stock, already mentioned. The following provision was also made in the Revised Estimate for debt incurred in England :—

East Indian Railway—Issue of India 3½ and 3 per cent. sterling stock in redemption of a portion of the East Indian Railway annuity and deb. stock	324,0
Eastern Bengal State Railway—Discharge of debentures and debenture stock	972,7
TOTAL	1,296,7

Including these amounts, the Revised Estimate for 1884-85 under 50—*State Railways* stood at 4,970,8 divided as under :—

East Indian Railway	619 0
Eastern Bengal Railway	1,271,2
Other State Railways	3,080,6
TOTAL	4,970,8

Section N.—CAPITAL EXPENDITURE ON RAILWAYS, &c.—*continued.*

East Indian and Eastern Bengal Railways.

1883-84, Accounts.		1884-85. Budget.	Revised.	Accounts.
	EAST INDIAN RAILWAY—			
510,3	Redemption of Annuity, &c. (sterling)	...	324,0	342,0
233,3	Other Capital transactions	540,0	295,0	279,2
743,6	TOTAL	540,0	619,0	621,2
	EASTERN BENGAL RAILWAY—			
55,9	Redemption of Debenture stock	...	11,1	11,2
...	Debenture and Debenture stock	1,023,7	961,6	961,6
...	Other Capital Transactions	100,0	298,5	177,0
55,9	TOTAL	1,123,7	1,271,2	1,149,8

EAST INDIAN RAILWAY.

190. In the uncertainty as to what amounts of the East Indian Railway Annuity and Debenture stock might be offered for redemption during 1884-85, nothing was inserted against that account in the Budget. The difference between the Actuals as compared with Estimate under the second head is chiefly due to less expenditure having been incurred on construction works than provided for, and to the receipts from sale of stores having been more than anticipated.

EASTERN BENGAL RAILWAY.

191. The difference under *Debenture and Debenture stock* of 62,1 between Budget and Accounts is due to Debenture stock to that extent having been redeemed by the issue of India 3½ per cent. stock prior *to date of purchase.* The variations against *Other Capital Transactions* are explained by the revised Estimate and Actuals having included the Capital transactions of the Calcutta and South-Eastern Railway and the Porada section of the Northern Bengal Railway, which were amalgamated with the Eastern Bengal Railway on its purchase by Government. But the revised forecast overestimated the amount of overdrawn Capital.

Other State Railways.

1883-84, Accounts.		1884-85. Budget.	Revised.	Accounts.
2,233,4	India	1,139,9	2,179,3	2,039,6
769,7	England	1,012,0	901,3	882,9
3,003,1	TOTAL	2,151,9	3,080,6	2,922,5

192. The difference between accounts and estimate in the English outlay, is due chiefly to payments for stores not having been made as rapidly as was anticipated. In the Indian outlay there are numerous variations between the revised estimate and the accounts, the chief of them being as follows :—

	Accounts less than Revised Estimate.	Accounts more than Revised Estimate.
Rajputana-Malwa Railway	45,9	...
Sindia State Railway	2,8	...
Wardha Coal State	2,8	...
Nagpur Chhatisgarh State	...	9,1
Bilaspur Etawah (Kutni Umeria Section)	...	4,1
Umeria Colliery	6,6	..
Rangoon and Irrawaddy Valley	3,2	...
Rangoon and Sittang Valley	12,8	...
Tirhoot (including Mozufferpore, Hajipur)	...	6,7
Naraingunge-Dacca-Mymensing	16,5	...
Assam-Behar (Tirhoot Section)	...	7,0
Do. (Assam Section)	3,4	...
Nagpur-Bengal	16,6	...
Bareilly-Pilibhit	4,9	...
Cawnpore-Kalpi	17,5	...
Indus Valley	15,3	...
Sind Pishin (Northern Section)	5,8	...
Punjab Northern (Northern Section)	3,4	...
Sind Sagor (Western Section)	...	2,9
Cuddapah Nellore	5,4	...
Bellary-Kristna	...	6,1

Section N.—CAPITAL EXPENDITURE ON RAILWAYS, &c.—*continued.*

193. The following explanations are given of these differences. *Rajputana-Malwa Railway.* There was a large lapse of 45,9 said to be due principally to the failure of the Forest Department to supply certain sleepers contracted for before the end of the year; to Indian charges on English Stores having fallen short of the estimate as these stores were not received to the extent anticipated, and to the failure of the supply of coal in the Bombay market, owing to which the usual stock could not be laid in. *Sindia State Railway.* The lapse of 2,8 is due to delay in acquiring land for Railway purposes, and to non-delivery of materials in proper time, which retarded the progress of works. *Wardha Coal State Railway.* The saving of 2,8 is owing chiefly to short outlay on the Colliery works caused by non-receipt of stores indented for from Bombay, and to an alteration in the programme of works. *Nagpur-Chhattisgarh State Railway.* The excess of 9,1 is due to the new Kanhan Bridge. Certain charges for a quarry tramway were debited to this bridge, provision for which, through an over-sight on the part of the local authorities, was made in the estimate of the Nagpur-Bengal State Railway, on which line there is a saving. *Bilaspur-Etawah State Railway. Katni-Umeria Section.* The excess of 4,1 is owing chiefly to the transfer of Stores from the Jhansi-Manickpur State Railway, and to freight charges on stores having been under-estimated. *Umeria Colliery.* The lapse of 6,6 is owing to delay in receipt of Plant and Machinery ordered through Messrs. Ahmuty and Co., which it was expected would have been received and paid for before the close of the year. *Rangoon and Irrawady Valley State Railway.* The lapse of 3,2 is principally due to certain payments for work done in rebuilding bridges not having been made, through a mistake, before the close of the year, and to the charges for earthwork in diversions having been over-estimated. *Rangoon and Sittang Valley State Railway.* The lapse of 12,8 is owing to the difficulty experienced in procuring labour, and to the issues of stores to Revenue and to the Capital Account of the Irrawaddy branch having been larger than anticipated. *Tirhoot State Railway (including Mozufferpore Hajipore Extension).* The excess of 6,7 on this railway is due to a re-valuation of the stores in Stock, the probable results of which were not foreseen and provided for in the Revised Estimate. *Naraingunge-Dacca-Mymensing State Railway.* The large lapse of 16,5 appears to be due to a misunderstanding, on the part of the local authorities, as to the effect on the Indian grant of the adjustment of the cost of 10 engines supplied to the Railway during the year, which were not chargeable to this grant. *Assam-Behar State Railway. Tirhoot Section.* The excess of 7,0 principally due to permanent-way materials having been issued to the line in excess of the provision, and to articles of plant having been ordered before the Revised Estimate was passed by the Government of India, in anticipation of a larger amount being available for outlay than was assigned subsequently. *Assam-Behar State Railway. (Assam-Behar Section.)* There is a lapse of 3,4 on the grant for this Railway, which may be attributed to the anticipated charge for a steam ferry not having been incurred during the year, a sum of 15,0 having been provided on this account. Against this saving excesses are reported, principally on account of payments for land and collection of bridge materials. *Nagpur-Bengal State Railway.* The lapse of 16,6 is owing to provision having been made in the estimate of this line for a quarry Tramway for the new Kanhan Bridge, the outlay on which was subsequently charged to the Nagpur-Chattisgarh State Railway, as explained above, and to restricted outlay generally on the works. *Bareilly-Pilibhit State Railway.* The lapse of 4,9 is due to the payments for land in the Civil Department having been less than anticipated, and to the charges of the year on account of ballasting and supplies of station machinery having been over estimated. *Cawnpore-Kalpi Railway.* The short outlay of 17,5 is due to slackening of work on the line. *Indus Valley State Railway.* The lapse 15,3 is due chiefly to failure to carry out work on the Railway to the extent allowed for, and to larger credits received for stores than were anticipated in the estimate. *Sind-Pishin State Railway, Northern Section.* The short outlay of 5,8 is due to delay in the receipt of certain monies drawn for Railway works from the Sibi Sub-treasury, and to stores ordered through Port Storekeeper not having been purchased to the extent, authorized. *Punjab Northern State Railway, Northern Section.*—The short outlay of 3,4 is explained to be due to delay in arrival from England of 12 sets of body ironwork for 2nd Class Carriages. *Sind-Sagar State Railway, Western Section.*—The excess, outlay of 2,9 is owing chiefly to due provision not having been made in the revised estimate for the survey expenses of the line. The omission was discovered too late to be rectified. *Ferozepore (Sutlej) Bridge and Tramway.*—The short outlay is due to non-completion of certain Rolling stock for the

Section N.—CAPITAL EXPENDITURE ON RAILWAYS, &c.—*continued.*

Tramway being constructed by the Sind, Punjab and Delhi Railway, to a short charge for 4 Engines purchased from the Darjeeling Railway, and to the delivery of smaller quantities of material than provided for. *Cuddapah-Nellore State Railway.*—The lapse of 5,4 on this railway is mainly due to receipts of English stores having fallen short of the estimate. *Bellary-Kistna State Railway.*—On English stores there is an excess of 9,4 and on Indian outlay a Lapse of 3,3. The excess, is due to the supplies during the year having been under-estimated. The saving results from a failure to work up to the intended programme, although efforts in this direction were made.

51.—Irrigation and Navigation.

1883-84, Accounts.		Budget.	1884-85, Revised.	Accounts.
	BENGAL—			
59,0	Soane project	54,0	50,5	39,2
63,9	Orissa project	96,0	77,5	77,4
17,4	Midnapur series	10,0	5,0	2,4
	NORTH-WESTERN PROVINCES—			
75,3	Lower Ganges Canal	86,7	74,7	70,9
48,9	Other works	53,3	42,8	38,3
	PUNJAB—			
100,3	Sirhind Canal	97,6	67,8	62,0
132,4	Less contribution			
149,0	Other works	188,1	179,1	169,5
...	MADRAS	198,4	175,8	160,3
	BOMBAY—			
20,2	Deccan	70,8	87,4	15,5
43,3	Sind			63,2
...	RESERVE	93,9	...	...
12,8	PURCHASE OF MADRAS IRRIGATION COMPANY'S UNDERTAKING	..	1,0	7
722,5	TOTAL	948,8	761,6	699,4

194. It will be convenient to explain first the difference between Budget and Revised. Of the decrease of 27,0 in *Bengal*, a sum of 7,0 was given up from the grant for the Soane Canal, as the money could not be utilized, and 20,0 from the grant for the Orissa Canal, owing partly to delay in completing the detailed plans for individual works, and partly to unexpected difficulties in acquiring land, as well as to certain proceedings under the Embankment Act. The decrease in the *North-Western Provinces and Oudh* was due to inability to utilize the grant assigned, owing to sanction not having been received to the Cawnpore Branch Extension of the Lower Ganges Canal. The decrease in the *Punjab* was due partly to sickness, by which works on the Sirhind Canal were retarded; partly to delay in settling compensation for land taken up for rajbuhas, payments for which were not likely to be made during the current official year; and partly to stoppage of work on main drain No. IV, Western Jumna Canal, pending a reconsideration of the scheme; and to savings on the Okla Navigation Channel. The lapse in *Madras* was chiefly due to the credit afforded this year to the Capital Account of the Kurnool Canal, for the telegraph line along the canal taken over by the Telegraph Department. The increase in *Bombay* represented the provision made in the Revised Estimate for the Unharwah Project recently sanctioned as a Productive Public Work. The decrease under Reserve was due to a sum of 89,0 having been made over for expenditure on State Railways, and to the balance of the amount held in reserve to meet unforeseen expenditure during the year having been carried forward for expenditure on Irrigation and Navigation in 1885-86. In the Home estimates 1,0 was provided for law charges in connection with the purchase of the Madras Irrigation and Canal Company's undertaking now called the Kurnool Canal, which were expected to be paid in 1883-84.

195. As regards the differences between revised and accounts, the short outlay in *Bengal* occurred chiefly on the Midnapore and Soane canals. The saving on the former is due to the charges for the new dredger and excavator required for the canal having been over-

Section N —CAPITAL EXPENDITURE ON RAILWAYS, &c.—*continued.*

estimated, while that on the latter is due to bills for work done during the year not having been received in time, to a portion of the reserve grant not having been required, to inability of the Land Acquisition Officer to work up to his estimate, and to an over-estimate of establishment charges. The decrease in the *North-Western Provinces and Oudh* is due chiefly to an accident at Nadrai which necessitated the stoppage of several works, and partly to credit taken for stores transferred to other works. The short outlay in the *Punjab* is due to sales of Railway and other stores appertaining to the Sirhind Canal, but no longer required for Canal works, to floods in the river Ravi which retarded the dam works on the Sidhnai Canal, to delay in obtaining sanction to certain estimates, and to savings in estimates of certain works. In *Madras* the decrease is due to several causes of which the principal are, that bills for compensation were not received in time, that water in the Ryves Canal impeded the construction of certain masonry works, and that the acquisition of land was delayed. The short outlay in *Bombay* has chiefly occurred on the Eastern Nara Works, and is due to failure of the contractor for the protective embankment, Mithrau Canal, to carry out works in time according to agreement, as well as to the sudden removal of about 2,000 donkeys from the work for transport purposes.

Section O.—PERMANENT DEBT.

	Budget.	1884-85. Revised.	Accounts.
INDIA—			
Incurred	2,520,0	8,2	13,9
Discharged	20,0	33,2	20,2
NET	2,500,0	—25,0	—6,3
ENGLAND—			
Redemption of East Indian Railway Annuity and Debenture Stock	...	355,7	381,6
India 3½ per cent. Stock	...	95,0	95,0
India 3 per cent. Stock Loans issued	6,906,5	3,000,0	3,000,0
Repemption of Eastern Bengal Railway Debenture Stock	..	11,1	11,3
Debentures and Debenture Stock of the Eastern Bengal Railway	873,7	811,6	811,6
Total incurred	7,780,2	4,273,4	4,300,0
Discharged	8,059,1	3,093,0	3,099,7
NET	—278,9	+1,180,4	+1,200,3
NET	+2,221,1	+1,155,4	+1,194,0

See paragraph 34 under A Interest on debt.

Section P.—UNFUNDED DEBT.

	Budget.	1884-85. Revised.	Accounts.
Special Loans	...	—24,0	—10,0
Treasury Notes and Service Funds, India	+234,9	+251,9	+260,4
Do. Do. England	+3,6	+3,8	+3,7
Savings Bank Deposits	+525,3	+623,3	+704,3
	+763,8	+855,0	+958,4

196. The difference under *Special Loans* is due to a payment on account of the capitalised pension of Nawab Mumtazuddowla, late a pensioner on the Oudh Special Loans. The full amount due was entered in the Revised Estimate, but it was not all drawn within the year. The excess under the other heads may be ascribed to the normal growth of the Service Funds and Savings Banks.

Section Q.—DEPOSITS AND ADVANCES.

	Budget.		1884-85. Revised.		Accounts.	
INDIA—						
Provincial Balances (net)	.. ..	—514,5	.....	—432,6	.....	—288,9
Commission for Reduction of Debt (Indian Account)	301,3—0=	+301,3	319,3 —3,0=	+316,3	341,5 —2,6=	+338,9
Other Deposits and Advances	23,409,8—23,319,9=	+80,4	26,802,3—26,210,7=	+591,6		+447,4
England	.....	+500,0	.. ...	+250,0		+249,4
TOTAL		+376,2		+725,3		+746,8

197. The first two items are explained in paragraphs 174 and 113. The difference under *Other Deposits and Advances* is spread over a large number of headings, the receipts and payments under which are difficult to estimate. The amounts entered against *England* relate to the Grant-in-aid of 3 millions for the Afghan War. The instalment for the year 1884-85 was received in the previous year, the sum received in 1884-85 being one moiety of the instalment due in 1885-86.

Section R.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c.

	1884-85. Budget.	1884-85. Revised.	Accounts.
India	245,9—130,5	261,6—248,9	294,3—270,3
	115,4	12,7	24,0

198 These small figures represent transactions of considerable magnitude, as noted below, and which it is difficult to forecast. In the present year the Budget calculations were largely affected by the temporary loan of 162,5 given to the Calcutta Port Trust for construction of the Kidderpore Dock.

	Amount advanced.	Amount repaid.
Loans to Native States	2,0	77,1
Advances for Ceylon Cable	9,2	...
Loans to Presidency Corporations and Port Trusts	183,4	47,1
Do. Mofussil Municipalities	8,4	32,4
Do. District and other Local Committees	...	36,0
Do. Landholders and other Notabilities	67,3	101,7
TOTAL	270,3	294,3

Section S.—CAPITAL OF INDIAN RAILWAY COMPANIES.

	India.			England.			Total.		
	1884-85. Budget	1884-85. Revised.	1884-85. Accounts.	1884-85. Budget.	1884-85. Revised.	1884-85. Accounts.	1884-85. Budget.	1884-85. Revised.	1884-85. Accounts.
Guaranteed Companies.									
B. B. & C. I.	27,5	36,7	59,5	—100,0	—438,3	—452,6	—72,5	—401,6	—393,1
E. B.	6,4	19,7	57,2	—5,7	—21,5	—21,3	7	—1,8	35,9
G. I. P.	293,3	311,6	321,0	—660,0	—118,0	—558,3	—366,7	193,6	—237,3
M.	61,9	50,4	47,5	—111,5	—96,2	—92,0	—49,6	—45,8	—44,5
O. & R.	—450,0	—450,0	—418,0	273,5	454,4	1,7	—176,5	4,4	—416,3
S. P. & D.	96,2	119,2	127,6	—212,0	—202,4	—178,8	—115,8	—83,2	—51,2
S. I.	25,8	57,5	61,4	—48,0	—72,7	—75,8	—22,2	—15,2	—14,4
	61,1	145,1	256,2	—863,7	—494,7	—1,377,1	—802,6	—349,6	—1,120,9
Subsidised Companies.									
B. C.	...	...	...	—10,0	—29,4	—8	—10,0	—29,4	—8
R. K.	...	...	...	...	10,0	...	...	10,0	...
S. M.	—516,7	—721,8	—723,9	—268,7	1,409,7	1,428,2	—785,4	687,9	704,3
W. D.	—175,0	25,3	25,4	...	...	...	—175,0	25,3	25,4
Various	...	...	...	20,0	—896,9	...	20,0	—896,9	...
	—691,7	—696,5	—698,5	—258,7	493,4	1,427,4	—950,4	—203,1	728,9
TOTAL	—630,6	—551,4	—442,3	—1,122,4	—1,3	50,3	—1,753,0	—552,7	—392,0

Section S—CAPITAL OF INDIAN RAILWAY COMPANIES.—*continued.*

Guaranteed Railways.

199. In *India*, the excess credits in the Bombay, Baroda and Central India, and the Sindh, Punjab and Delhi lines, are due to larger issues of Stores from Capital to Revenue than were anticipated. The accounts of the Eastern Bengal Railway were specially affected this year by its transfer to Government on 1st July 1884. The Estimates of the Great Indian Peninsula and Madras Railways were pitched too high. The Oudh and Rohilkhund Railway curtailed expenditure on the Ganges Bridge, the northern extension, and some minor works. The increase in Southern India is due partly to a refund by revenue of commission charges connected with Debenture Bonds, and partly to enlarged consumption of Revenue Stores.

200. The *English* Estimates were framed in communication with the Railway Companies, which did not adhere strictly to their programme. The receipt from the Bombay, Baroda and Central India, the Oudh and Rohilkhund, and the Southern India Railway Companies fell short of the Estimate by 472,4, 199,9, and 135,8 respectively, in the latter case owing to debentures for that amount having been renewed.

Subsidized Railways.

201. The principal difference here is in the Southern Mahratta Railway, to which permission was given, after the Budget was framed, to raise money by debentures to the extent of 1,700,0 on account of the West Deccan line.

Section T.—REMITTANCES.

	1884 85. Budget.	Revised.	Accounts.
Money Order (net)	...	...	—4,2
Other Local Remittances (net)	+23,3	+28,9	—9,2
Other Departmental Accounts (net)	+7,1	—9	+7,1
Accounts between Civil and other Departments (net)—			
Post Office	...	...	+9,3
Telegraph	...	...	+1,7
Guaranteed Railways	...	+100,0	...
Marine	...	...	+6
Military	...	...	+1,4
Public Works	...	+484,5	+23,5
Remittance Account between England and India (net)	—281,9	—311,4	—379,6
TOTAL	—251,5	+301,1	—349,4

202. The use of money orders is steadily increasing, as shewn by the figures entered below. This year the payments exceeded the issues on account of the money orders outstanding from previous years. The figures entered under Accounts between Civil and other Departments have also set-offs in the balances on the 31st March 1885. The large amount remaining in the Account with London is connected with the Expedition to Egypt.

		Issued.	Paid.
1881-82	Money order transactions	5,733,5	5,714,1
1882-83		6,468,4	6,454,2
1883-84		7,313,4	7,289,0
1884-85		8,192,8	8,197,0

Section U.—SECRETARY OF STATE'S BILLS.

	1884-85. Budget.	Revised.	Accounts.
Drawings	16,500,0	13,795,3	13,758,9
Payments	16,500,0	13,023,5	12,921,4

203. The following bills were drawn during the year by the Secretary of State.

	£	₹	Rate in. Pence.
On account of allotments in March 1884	53,1	6,50	19·59
" " April "	1,673,1	2,02,89	19·79
" " May "	1,282,4	1,55,01	19·85
" " June "	861,1	1,05,10	19·66
" " July "	1,359,6	1,66,94	19·54
" " August "	472,4	58,08	19·52
" " September "	296,2	36,46	19·49
" " October "	610,8	75,56	19·40
" " November "	1,099,4	1,38,00	19·12
" " December "	1,125,8	1,41,84	19·04
" " January 1885	1,548,2	1,94,67	19·08
" " February "	1,617,0	2,05,11	18·92
" " March "	1,759,8	2,24,06	18·84
	13,758,9	17,10,22	19·30

204. When the Estimate for 1884-85 was framed it was not settled whether the Loan for Productive Public Works would be taken in England or in India; and as it was eventually taken in England, the drawings were reduced by 3,500,0.

The payment account of the year may be stated as follows:—

	£	₹
Bills of 1883-84 outstanding on 1st April 1884	175,2	21,43
Bills Drawn in 1884-85 as entered above	13,758,9	17,10,22
Total bills to be paid	13,934,1	17,31,65
Bills paid in 1884-85	12,921,4	16,02,85
Bills outstanding on 1st April 1885	1,012,7	1,28,80

Section V.—CASH BALANCE.

	1884-85. Budget.	Revised.	Accounts.
Balance on 1st April 1884	16,046,2	17,313,1	17,313,1
Balance on 31st March 1885	13,073,1	14,133,1	14,789,9
Less balance on 31st March 1885	2,973,1	3,180,0	2,523,2

205. This difference between the estimate and the accounts is due to India and England in the following proportions:—

	1884-85. Budget	Revised.	Accounts.
India	—1,429,2	—1,279,9	—659,4
England	—1,543,9	—1,900,1	—1,863,8
TOTAL	—2,973,1	—3,180,0	—2,523,2

Budget Estimates . . . . 1884-85.

Revised Estimates . . . 1884-85.

Accounts . . . . . 1884-85.

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General Statement of

RECEIPTS.	For details, *vide* Abstract.	ACCOUNTS, 1883-84.	BUDGET ESTIMATE, 1884-85.	REVISED ESTIMATE, 1884-85.	ACCOUNTS 1884-85.
Revenue—		£	£	£	£
B.—Principal Heads of Revenue—					
Land Revenue	...	22,361,899	21,888,200	21,546,300	21,832,211
Opium	...	9,556,501	8,594,200	8,850,000	8,816,469
Salt	...	6,145,413	6,328,900	6,350,000	6,507,236
Stamps	...	3,513,201	3,533,000	3,578,000	3,606,622
Excise	...	3,836,961	3,796,900	4,013,500	4,011,867
Other Heads	A	6,623,716	6,562,800	6,294,000	6,305,587
TOTAL PRINCIPAL HEADS .	A	52,037,691	50,704,000	50,631,800	51,079,992
C.—Post Office, Telegraph, and Mint .	"	1,672,761	1,734,700	1,789,200	1,792,148
D.—Receipts by Civil Departments .	"	1,427,729	1,455,600	1,402,100	1,372,397
E.—Miscellaneous	"	1,512,604	1,256,100	1,369,400	1,388,009
G.—Revenue from Productive Public Works	"	13,240,507	13,631,100	12,923,900	13,147,014
H.—Receipts on account of Public Works not classed as Productive . .	"	879,897	917,700	1,008,700	1,037,585
K.—Receipts by Military Departments .	"	956,232	861,200	866,100	798,715
TOTAL REVENUE .	...	71,727,421	70,560,400	69,991,200	70,615,860
Extraordinary Receipts—					
Credit for Public Works "Ordinary" Expenditure now taken as Productive and charged to Capital	...	28,105	...	...	19,098
Debt, Deposits, and Advances—					
O.—Permanent Debt (net Incurred) .	C	3,062,953	2,221,100	1,155,400	1,193,924
P.—Unfunded Debt (net Incurred) .	"	352,480	763,800	855,000	958,409
Q.—Deposits and Advances (net) .	"	...	376,200	725,300	746,834
R.—Loans to Municipalities, Native States, &c. (net Recoveries) .	"	171,960	115,400	12,700	24,051
S.—Capital of Guaranteed and Subsidized Companies (net Receipts) .	"	...	...	...	...
T.—Remittances (net) . . .	"	10,120	...	301,100	...
U.—Secretary of State's Bills drawn .	"	17,599,805	16,500,000	13,795,300	13,758,909
TOTAL RECEIPTS .	...	92,952,844	90,536,900	86,836,000	87,317,085
V.—Balance on April 1st—England .	...	3,429,874	3,606,174	4,113,221	4,113,221
India .	...	14,821,550	12,440,050	13,199,926	13,199,926
GRAND TOTAL £ .	...	111,204,268	106,583,124	104,149,147	104,630,232

Accounts and Estimates. R10 = £1.

Disbursements.	For details, *vide* Abstract.	Accounts, 1883-84.	Budget Estimate, 1884-85.	Revised Estimate, 1884-85.	Accounts, 1884-85.
		£	£	£	£
Expenditure—					
A.—Interest	B	4,277,385	4,162,200	4,404,900	4,349,273
B.—Direct demands on the Revenues	,,	8,482,613	9,016,600	9,571,100	9,546,118
C.—Post Office, Telegraph, and Mint	,,	1,984,058	2,158,400	2,131,300	2,070,564
D.—Salaries and Expenses of Civil Departments	,,	11,250,038	11,426,100	11,472,400	11,634,514
E.—Miscellaneous Civil Charges	,,	3,882,529	3,973,800	3,909,500	3,876,742
F.—Famine Relief and Insurance	,,	1,500,000	1,750,000	1,500,000	1,500,000
G.—Expenditure on Productive Public Works (Revenue Account)	,,	12,032,754	12,542,800	12,358,000	12,371,729
H.—Expenditure on Public Works not classed as Productive	,,	6,580,721	6,089,000	6,569,700	6,478,160
K.—Army Services	,,	16,975,750	16,098,600	15,970,200	15,998,051
L.—Exchange on Transactions with London	,,	3,838,756	3,538,100	3,252,900	3,229,388
TOTAL	...	70,804,604	70,755,600	71,140,000	71,054,539
M.—*Add*—Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	End of B	164,444	179,900	126,900	117,713
Deduct—Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial balances	,,	—629,123	—694,400	—559,500	—406,657
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	**70,339,925**	**70,241,100**	**70,707,400**	**70,765,595**
N.—Capital Expenditure on Railways and Irrigation Works not charged against Revenue—					
Expenditure during the year	End of B	3,992,029	4,764,400	5,732,400	5,392,898
Expenditure formerly treated as ordinary now transferred to Capital by credit as an Extraordinary Receipt	...	28,105	...	...	19,098
Debt, Deposits, and Advances—					
O.—Permanent Debt (net Discharged)	C	...	...	...	...
P.—Unfunded Debt (net Discharged)	,,	...	...	...	...
Q.—Deposits and Advances (net)	,,	690,233	...	...	...
R.—Loans to Municipalities and Native States, &c. (net Advances)	,,	...	...	...	...
S.—Capital of Guaranteed and Subsidized Companies (net Payments)	,,	843,589	1,753,000	552,700	391,958
T.—Remittances (net)	,,	...	251,500	...	349,441
U.—Secretary of State's Bills paid	,,	17,997,240	16,500,000	13,023,500	12,921,332
TOTAL DISBURSEMENTS	...	93,891,121	93,510,000	90,016,000	89,840,322
V.—Balance on March 31st—England	...	4,113,221	2,062,274	2,213,121	2,249,378
India	...	13,199,926	11,010,850	11,920,026	12,540,532
GRAND TOTAL £	...	111,204,268	106,583,124	104,149,147	104,630,232
Revenue		71,727,421	70,560,400	69,991,200	70,615,860
Expenditure chargeable thereon		70,339,925	70,241,100	70,707,400	70,765,595
Surplus (+) or Deficit (—)		+1,387,496	+319,300	—716,200	—149,735

Abstract A.—*Detailed*

The figures in thick type are those

	Budget Estimate, 1884-85.				
	England, (Imperial).	India.			Total.
		Imperial.	Provincial.	Local.	
	£	£	£	£	£
B.—Principal Heads of Revenue—					
I.—Land Revenue	...	13,328,100	8,439,800	120,300	21,888,20
II.—Opium	...	8,594,200	...	...	8,594,20
III.—Salt	...	6,298,700	30,200	...	6,328,90
IV.—Stamps	...	1,783,600	1,749,400	...	3,533,00
V.—Excise	...	1,924,000	1,869,200	3,700	3,796,90
VI.—Provincial Rates	...	2,100	631,900	2,106,300	2,740,30
VII.—Customs	...	1,091,300	198,200	...	1,289,50
VIII.—Assessed Taxes	...	259,100	259,000	...	518,10
IX.—Forest	1,400	480,700	571,300	...	1,053,40
X.—Registration	...	133,500	132,100	...	265,60
XI.—Tributes from Native States	...	695,900	...	...	695,90
Total	1,400	34,591,200	13,881,100	2,230,300	**50,704,00**
C.—Post Office, Telegraph, and Mint—					
XII.—Post Office	...	1,053,900	3,100	2,000	1,059,00
XIII.—Telegraph	25,800	547,400	300	...	573,50
XIV.—Mint	...	102,200	...	...	102,20
Total	25,800	1,703,500	3,400	2,000	**1,734,70**
D.—Receipts by Civil Departments—					
XV.—Law and Justice	...	49,200	568,600	100	617,90
XVI.—Police	...	300	272,300	36,200	308,80
XVII.—Marine	...	85,400	120,500	...	205,90
XVIII.—Education	...	1,200	135,700	61,800	198,70
XIX.—Medical	2,000	...	31,200	14,900	48,10
XX.—Scientific and other Minor Departments	500	18,500	47,700	9,500	76,20
Total	2,500	154,600	1,176,000	122,500	**1,455,60**
E.—Miscellaneous—					
XXI.—Interest	10,000	613,300	13,500	16,300	653,10
XXII.—Receipts in aid of Superannuation, &c.	99,500	169,400	24,700	100	293,70
XXIII.—Stationery and Printing	...	6,300	46,700	...	53,00
XXIV.—Miscellaneous	8,000	41,300	108,700	98,300	256,30
Total	117,500	830,300	193,600	114,700	**1,256,10**
G.—Revenue from Productive Public Works—					
XXV.—State Railways (Gross Earnings)	...	2,346,300	940,600	...	3,286,90
East Indian Railway (Gross Earnings)	200	4,850,000	...	...	4,850,20
Eastern Bengal Railway (Gross Earnings)	...	430,000	...	...	430,00
XXVI.—Guaranteed Railways (net Traffic Receipts)	...	3,613,000	...	...	3,613,00
XXVII.—Irrigation and Navigation (direct Receipts)	...	280,000	662,600	...	942,60
XXVIII.—Portion of Land Revenue due to Irrigation	...	508,400	...	...	508,40
Total	200	12,027,700	1,603,200	...	**13,631,10**
H.—Receipts on account of Public Works not classed as Productive—					
XXIX.—State Railways	...	180,300	15,800	...	196,10
XXX.—Subsidized Railways	...	...	...	...	...
Southern Mahratta Railway	...	...		...	...
XXXI.—Irrigation and Navigation	...	30,200	107,500	3,000	140,70
XXXII.—Military Works	...	37,700	...	...	37,70
XXXIII.—Civil Buildings, Roads, and Services	22,600	7,400	380,600	132,600	543,20
Total	22,600	255,600	503,900	135,600	**917,70**
K.—Receipts by Military Departments—					
XXXIV.—Army	51,200	810,000	...	...	861,20
Total	51,200	810,000	...	...	**861,20**
	221,200	50,372,900			
TOTAL REVENUE	50,594,100		17,361,200	2,605,100	**70,560,40**

f Revenue.

ch appear in the General Account.

R10 = £1.

Revised Estimate, 1884-85.					Accounts, 1884-85.				
England (Imperial).	India.			Total.	England (Imperial).	India.			Total.
	Imperial.	Provincial.	Local.			Imperial.	Provincial.	Local.	
£	£	£	£	£	£	£	£	£	£
...	13,001,200	8,425,200	119,900	21,546,300	...	13,131,739	8,579,210	121,262	21,832,211
...	8,850,000	...	...	8,850,000	...	8,816,469	...	...	8,816,469
...	6,319,300	30,700	...	6,350,000	...	6,476,127	31,109	...	6,507,236
...	1,807,700	1,770,300	...	3,578,000	...	1,823,082	1,783,540	...	3,606,622
...	2,032,100	1,977,300	4,100	4,013,500	...	2,031,538	1,976,290	4,039	4,011,867
...	2,100	630,100	2,161,700	2,793,900	...	860	621,672	2,168,929	2,791,461
...	895,700	134,300	...	1,030,000	...	897,348	132,595	...	1,029,943
...	255,900	255,900	...	511,800	...	255,927	255,901	...	511,828
2,800	439,700	539,800	...	982,300	1,768	440,782	544,004	...	986,554
...	141,200	139,600	...	280,800	...	144,139	142,645	...	286,784
...	695,200	...	...	695,200	...	699,017	...	...	699,017
2,800	34,440,100	13,903,200	2,285,700	**50,631,800**	1,768	34,717,028	14,066,966	2,294,230	**51,079,992**
...	1,056,200	2,400	1,800	1,060,400	..	1,043,177	2,351	1,602	1,047,130
34,200	530,300	300	...	564,800	23,430	541,058	371	...	564,859
...	164,000	...	...	164,000	20	180,139	...	...	180,159
34,200	1,750,500	2,700	1,800	**1,789,200**	23,450	1,764,374	2,722	1,602	**1,792,148**
...	36,100	528,000	...	564,100	...	33,740	512,313	6	546,059
...	4,300	273,500	38,200	316,000	...	4,076	274 479	40,845	319,400
...	65,400	112,400	100	177,900	...	64,126	101,742	106	165,974
...	1,200	138,200	61,100	200,500		1,466	137,281	64,544	203,291
2,300	100	35,600	17,300	55,300	2,461		35,440	14,582	52,486
600	22,200	55,700	9,800	88,300	613	18,309	52,851	13,414	85,187
2,900	129,300	1,143,400	126,500	**1,402,100**	3,074	121,720	1,114,106	133,497	**1,372,397**
33,100	637,700	12,400	17,200	700,400	34,912	635,675	14,608	17,333	702,528
97,800	177,900	25,500	100	301,300	98,021	171,648	27,483	37	297,189
...	9,100	39,000	...	48,100	.	7,759	39,782	...	47,541
8,000	64,000	135,000	112,600	319,600	9,064	66,992	151,547	113,148	340,751
138,900	888,700	211,900	129,900	**1,369,400**	141,997	882,074	233,420	130,518	**1,388,009**
...	2,394,800	874 800	...	3,269,600	...	2,479.227	884,394	...	3,363,621
200	4,270,000	...	...	4,270,200	230	4,310,139	...	...	4,310,369
...	440,000	...	...	440,000	...	453,881	...		453,881
...	3,374.000	...	...	3,374,000	...	3,478,300	...	...	3,478,300
...	314,100	734.000	...	1,048.100	...	324,614	750,412	...	1,075,026
...	522,000	...	...	522,000	...	465,817		...	465,817
200	11.314,900	1,608,800	...	**12,923,900**	230	11,511,978	1,634,806	...	**13,147,014**
...	218.200	16,100	...	234,300	...	241,983	16,059	...	258,042
500	...	...	...	500	497	...	...	...	497
...	32,500	...	...	32,500	...	33,244	..	...	33,244
...	28,700	105,800	3,000	137,500	...	26,693	105,471	2,968	135,132
...	39,500	...	...	39,500	...	40,415	...	...	40,415
18,300	30,500	379,100	136,500	564,400	18,219	29,422	380,193	142,421	570,255
18,800	349,400	501,000	139,500	**1,008,700**	18,716	371,757	501,723	145,389	**1,037,585**
69,700	796,400	...	...	866,100	67,719	730,996	...	...	798,715
69,700	796,400	...	...	**866,100**	67,719	730,996	..	...	**798,715**
267,500	49,669,300				256,954	50,099,927			
49,936,800		17,371,000	2,683,400	**69,991 2 0**	50,356,881		17,553,743	2,705,236	**70,615,860**

Abstract B.—*Detail*

The figures in thick type are th

	Budget Estimate, 1884-85.				
	England (Imperial).	India.			Total.
		Imperial.	Provincial.	Local.	
	£	£	£	£	£
A.—Interest—					
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	2,410,700	1,276,100	...	...	3,686,800
2.— Do. on other Obligations	5,100	466,300	...	4,000	475,400
TOTAL	2,415,800	1,742,400	...	4,000	**4,162,200**
B.—Direct Demands on the Revenues—					
3.—Refunds and Drawbacks	...	150,400	63,700	6,300	220,400
4.—Assignments and Compensations	...	552,900	687,200	...	1,240,100
Charges in respect of Collection, *viz.*—					
5.—Land Revenue	600	295,800	2,707,900	336,400	3,340,700
6.—Opium (including cost of Production)	900	2,352,000	...	...	2,352,900
7.—Salt (including cost of Production)	...	446,500	75,200	...	521,700
8.—Stamps	44,100	25,700	59,900	...	129,700
9.—Excise	...	49,100	48,800	700	98,600
10.—Provincial Rates	...	..	4,800	48,200	53,000
11.—Customs	...	...	142,000	...	142,000
12.—Assessed Taxes	...	6,900	6,900	...	13,800
13.—Forest	3,200	319,500	404,500	...	727,200
14.—Registration	...	88,600	87,900	...	176,500
TOTAL	48,800	4,287,400	4,288,800	391,600	**9,016,600**
C.—Post Office, Telegraph, and Mint—					
15.—Post Office	101,000	1,042,400	37,400	66,700	1,247,500
16.—Telegraph	193,500	627,700	1,000	...	822,200
17.—Mint	15,300	73,400	...	...	88,700
TOTAL	309,800	1,743,500	38,400	66,700	**2,158,400**
D.—Salaries and Expenses of Civil Departments—					
18.—General Administration	233,300	599,700	709,200	34,300	1,576,500
19.—Law and Justice	2,400	171,600	3,205,000	100	3,379,100
20.—Police	...	73,700	2,435,900	284,300	2,793,900
21.—Marine (including River Navigation)	136,600	229,400	151,600	...	517,600
22.—Education	100	13,500	799,200	424,400	1,237,200
23.—Ecclesiastical	300	167,100	...	...	167,400
24.—Medical	7,600	14,800	553,900	154,200	730,500
25.—Political	27,300	547,400	700	100	575,500
26.—Scientific and other Minor Departments	19,800	239,300	150,100	39,200	448,400
TOTAL	427,400	2,056,500	8,005,600	936,600	**11,426,100**
E.—Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	31,300	675,300	...	...	706,600
28.—Civil Furlough and Absentee Allowances	220,000	900	...	...	220,900
29.—Superannuation Allowances and Pensions	1,422,000	234,600	548,500	800	2,205,900
30.—Stationery and Printing	156,500	10,200	368,900	4,200	539,800
31.—Miscellaneous	32,000	69,200	117,100	82,300	300,600
TOTAL	1,861,800	990,200	1,034,500	87,300	**3,973,800**
F.—Famine Relief and Insurance—					
32.—Famine Relief	...	...	...	...	...
33.—Protective Works, Railways	...	888,600	250,000	...	1,138,600
34.—Protective Works, Irrigation	...	310,100	...	...	310,100
35.—Reduction of Debt	...	301,300	...	...	301,300
TOTAL	...	1,500,000	250,000	...	**1,750,000**
G.—Expenditure on Productive Public Works (Revenue Account)—					
36.—State Railways (Working Expenses)	...	1,279,600	553,100	...	1,832,700
East Indian Railway (Working Expenses)	...	2,052,500	...	...	2,052,500
Eastern Bengal Railway ditto	5,000	195,000	...	...	200,000
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	...	530,000	...	...	530,000
38.—Irrigation and Navign. (Working Expenses)	...	243,000	319,100	...	562,100
39.—Charges in respect of Capital—					
a. Interest on Debt—					
State Railways	...	1,073,800	351,700	...	1,425,500
East Indian Railway	322,200	208,900	...	...	531,100
Eastern Bengal Railway	25,700	8,000	...	...	33,700
Irrigation and Navigation	...	407,400	472,400	...	879,800
b. Annuities in purchase of Guaranteed Railways (including Sinking Funds)	1,255,100	...	...	...	1,255,100
c. Guaranteed Railways (Interest)	3,235,000	5,300	...	...	3,240,300
TOTAL	4,843,000	6,003,500	1,696,300	...	**12,542,800**
Carried over	9,906,600	18,323,500	15,313,600	1,486,200	45,029,900

Expenditure.

h appear in the General Account.

R10 = £1.

Revised Estimate, 1884-85.					Accounts, 1884-85.				
England (Imperial).	India.			Total.	England. (Imperial).	India.			Total.
	Imperial.	Provincial.	Local.			Imperial.	Provincial.	Local.	
£	£	£	£	£	£	£	£	£	£
610,100	1,317,800	...	...	3,927,900	2,609,687	1,257,930	...	...	3,867,617
3,100	470,800	...	3,100	477,000	2,970	474,098	...	4,588	481,656
613,200	1,788,600	...	3,100	4,404,900	2,612,657	1,732,028	...	4,588	4,349,273
...	133,400	74,100	6,400	213,900	...	126,098	68,992	5,746	200,836
...	545,400	686,700	...	1,232,100	...	536,100	739,342	...	1,275,442
400	294,500	2,705,700	346,000	3,346,600	412	288,828	2,688,012	386,035	3,363,287
3,500	2,943,000	...	...	2,946,500	3,305	2,962,532	...	...	2,965,837
...	383,600	76,000	...	459,600	73	368,886	80,351	...	449,310
45,100	24,800	59,500	...	129,400	45,528	24,744	60,100	...	130,372
100	51,600	50,900	800	103,400	42	51,884	50,968	765	103,659
...	...	4,700	106,700	111,400	...	...	4,005	46,655	50,660
...	...	136,800	...	136,800	...	...	136,860	...	136,860
...	6,400	6,800	...	13,200	...	6,468	6,468	...	12,936
4,100	306,700	390,700	...	701,500	3,881	302,286	372,287	...	678,454
...	88,700	88,000	...	176,700	...	89,544	88,921	...	178,465
53,200	4,778,100	4,279,900	459,900	9,571,100	53,241	4,757,370	4,296,306	439,201	9,546,118
118,100	1,031,000	38,300	67,000	1,254,400	116,798	1,020,993	35,404	68,878	1,242,073
198,200	589,800	700	...	788,700	180,527	563,184	800	...	744,511
10,100	78,100	...	...	88,200	9,797	74,183	...	...	83,980
326,400	1,698,900	39,000	67,000	2,131,300	307,122	1,658,360	36,204	68,878	2,070,564
236,500	594,900	709,400	34,500	1,575,300	234,930	591,085	721,518	62,306	1,609,839
1,200	165,000	3,127,900	100	3,294,200	1,084	167,482	3,137,041	108	3,305,715
...	80,500	2,439,800	285,500	2,805,800	...	76,189	2,472,214	284,322	2,832,725
150,900	193,700	141,600	1,700	487,900	154,656	195,509	142,426	1,802	494,393
300	15,900	777,900	416,700	1,210,800	280	15,842	801,202	421,395	1,238,719
500	164,700	...	...	165,200	512	165,774	...	...	166,286
8,100	15,000	562,400	152,400	737,900	7,880	14,982	569,526	149,419	741,807
32,400	710,300	500	100	743,300	31,988	758,694	449	124	791,255
15,500	253,000	148,500	35,000	452,000	15,817	249,997	148,977	38,984	453,775
445,400	2,193,000	7,908,000	926,000	11,472,400	447,147	2,235,554	7,993,353	958,460	11,634,514
28,900	651,100	...	...	680,000	28,874	635,459	...	...	664,333
200,000	15,700	...	...	215,700	198,275	14,852	...	...	213,127
420,000	232,500	552,700	1,200	2,206,400	1,418,741	227,755	553,560	1,207	2,201,263
133,700	—6,100	371,300	3,800	502,700	129,608	3,797	375,699	4,328	513,432
25,000	85,900	120,500	73,300	304,700	31,916	59,390	119,977	73,304	284,587
807,600	979,100	1,044,500	78,300	3,909,500	1,807,414	941,253	1,049,236	78,839	3,876,742
...	...	12,000	...	12,000	...	927	6,423	...	7,350
...	898,100	...	...	898,100	...	898,100	...	...	898,100
...	270,600	...	...	270,600	...	253,046	...	...	253,046
...	319,300	...	...	319,300	...	341,504	...	...	341,504
...	1,488,000	12,000	...	1,500,000	...	1,493,577	6,423		1,500,000
...	1,287,000	599,300	...	1,886,300	...	1,343,093	600,311	...	1,943,404
...	1,891,300	...	...	1,891,300	...	1,829,235	...	...	1,829,235
...	180,000	...	...	180,000	...	188,662	...	...	188,662
...	495,100	...	...	495,100	...	492,952	...	...	492,952
...	237,900	343,900	...	581,800	...	232,956	338,467	...	571,423
...	1,069,800	339,600	...	1,409,400	...	1,066,476	340,976	...	1,407,452
326,800	205,000	...	...	531,800	326,908	205,043	...	...	531,951
26,500	37,600	...	...	64,100	26,418	39,257	...	...	65,675
...	404,300	470,900	...	875,200	...	402,950	470,552	...	873,502
1,220,600	...	...	...	1,220,600	1,220,582	...	...	...	1,220,582
3,217,300	5,100	...	...	3,222,400	3,217,240	29,651	...	...	3,246,891
4,791,200	5,813,100	1,753,700	...	12,358,000	4,791,148	5,830,275	1,750,306	...	12,371,729
10,937,000	18,738,800	15,037,100	1,534,300	45,347,200	10,018,729	18,648,417	15,131,828	1,549,966	45,348,940

Abstract B.—*Deta*

	Budget Estimate, 1884-85.				
	England (Imperial).	India.			Total.
		Imperial.	Provincial.	Local.	
	£	£	£	£	£
Brought over	9,906,600	18,323,500	15,313,600	1,486,200	45,029,9
H.—Expenditure on Public Works not classed as Productive—					
40.—State Railways (Capital Account)	...	111,000	55,700	...	166,7
41.—State Railways (Working and Maintenance)	...	165,100	11,600	...	176,7
42.—Subsidized Railways	22,200	60,700	5,500	...	88,4
Southern Mahratta Railway	...	89,500	...	...	89,5
43.—Frontier Railways	...	—73,000	...	...	—73,0
44.—Irrigation and Navigation	200	559,800	192,000	400	752,4
45.—Military Works	3,800	919,200	...	...	923,0
46.—Civil Buildings, Roads, and Services	83,100	466,400	1,805,600	1,610,200	3,965,3
TOTAL	109,300	2,298,700	2,070,400	1,610,600	6,089,0
K.—Army Services—					
47.—Army	3,977,300	12,121,300	...	...	16,098,6
48.—Military Preparations in North-West Frontier	...	...	...	...	...
TOTAL	3,977,300	12,121,300	...	...	16,098,6
L.—49.—Exchange on Transactions with London	...	3,538,100	...	...	3,538,1
TOTAL	13,993,200	36,281,600	17,384,000	3,096,800	70,755,6
	50,274,800				
Transfers between Provincial and Local	...		+347,700	—*347,700*	
SURPLUSES	+319,300		+173,600	+ 6,300	
DEFICITS	...		—*544,100*	—*150,300*	
TOTAL AS PER ABSTRACT A	50,594,100		17,361,200	2,605,100	...
N.—Capital Expenditure on Railways and Irrigation Works not charged against Revenue—					
50.—State Railways	1,012,000	1,139,900	...	...	2,151,9
East Indian Railway	...	540,000	...	...	540,0
Eastern Bengal Railway	1,023,700	100,000	...	...	1,123,7
51.—Irrigation and Navigation	500	948,300	...	...	948,8
Madras Irrigation and Canal Company's Undertakings	...	...	...		...
TOTAL	2,036,200	2,728,200	...	...	4,764,4

Expenditure—continued.

R10 = £1.

Revised Estimate, 1884-85.					Accounts, 1884-85.				
England (Imperial).	India.			Total.	England (Imperial).	India.			Total.
	Imperial.	Provincial.	Local.			Imperial.	Provincial.	Local.	
£	£	£	£	£	£	£	£	£	£
,937,000	18,738,800	15,037,100	1,534,300	45,347,200	10,018,729	18,648,417	15,131,828	1,549,966	45,348,940
...	93,500	97,600	...	191,100	...	87,658	107,433	...	195,091
...	163,200	12,700	...	175,900	...	166,912	12,705	...	179,617
36,400	40,700	13,900	...	91,000	36,395	27,729	11,822	...	75,946
...	148,300	...	...	148,300	...	151,353	...	...	151,353
138,700	...	...	...	138,700	138,700	...	...	...	138,700
200	555,300	225,400	1,400	782,300	65	523,340	220,490	1,646	745,541
3,800	969,600	...	...	973,400	5,071	943,344	...	...	948,415
67,300	437,100	2,008,400	1,556,200	4,069,000	66,300	465,164	2,001,150	1,510,883	4,043,497
246,400	2,407,700	2,358,000	1,557,600	**6,569,700**	246,531	2,365,500	2,353,600	1,512,529	**6,478,160**
975,000	11,995,200	...	...	15,970,200	3,974,422	11,920,929	...	...	15,895,351
...	...	...	...	...	...	102,700	...	...	102,700
975,000	11,995,200	...	...	**15,970,200**	3,974,422	12,023,629	...	...	**15,998,051**
...	3,252,900	...	...	**3,252,900**	...	3,229,388	...	...	**3,229,388**
258,400	36,394,600	17,395,100	3,091,900	**71,140,000**	14,239,682	36,266,934	17,485,428	3,062,495	**71,054,539**
50,653,000					50,506,616				
...		+282,000	—*282,000*		...		+320,899	—*320,899*	
...		+112,800	+14,100		...		+75,594	+42,119	
—*716,200*		—*418,900*	—*140,600*		—*149,735*		—*328,178*	—*78,479*	
49,936,800		17,371,000	2,683,400		50,356,881		17,553,743	2,705,236	
991,300	2,179,300	...	...	3,080,600	882,946	2,039,582	...	...	2,922,528
324,000	295,000	...	...	619,000	341,958	279,192	...	...	621,150
991,200	270,000	...	...	1,271,200	1,028,847	120,977	...	...	1,149,824
5,000	756,600	...	...	761,600	3,756	694,938	...	...	698,694
...	...	...	...	...	702	...	...	...	702
231,500	3,500,900	...	...	**5,732,400**	2,258,209	3,134,689	...	...	**5,392,898**

Abstract C.—*Details of Receipts and Disburseme*

The figures in thick type ar

	Budget Estimate, 1884-85.			Revised Estimate, 1884-85.			Accounts, 1884-85.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	To
	£	£		£	£		£	£	
Revenue (from Abstract A)	221,200	70,339,200	70,560,400	267,500	69,723,700	69,991,200	256,954	70,358,906	70,61
Extraordinary Receipts, *viz.*, by transfer to Capital Expenditure	...	...	...	...	...	...	...	19,098	
O.—Permanent Debt incurred—									
Sterling Debt.									
(*a*) E. I. R. & E. B. R. Debt—									
3½ p. c. Redemption Stock	...	...		144,800	...		144,792	...	
3 p. c. Redemption Stock	...	...		222,000	...		248,548	...	
Debenture and Debenture Stock	873,700	...		811,600	...		811,616	...	
(*b*) Other Debt—									
3½ p. c. Stock	...	...		95,000	...		95,000	...	
3 ,, ,,	...	...		3,000,000	...		3,000,000	...	
Proposed Loan	6,906,500	2,500,000		...	...		...	...	
Rupee Debt.									
4 p. c. Loans	...	...		...	8,200		...	20	
4 ,, Stock Notes	...	20,000		...	...		...	5,352	
Miscellaneous	...	...		...	...		...	8,500	
Total	7,780,200	2,520,000	10,300,200	4,273,400	8,200	4,281,600	4,299,956	13,872	4,3
Net	...	...	**2,221,100**	...	...	**1,155,400**	...	...	**1,1**
P Unfunded Debt—									
Temporary Loans	...	...		750,000	...		750,000	...	
Special Loans	...	...		...	...		...	4,000	
Treasury Notes and Service Funds	4,600	1,012,700		4,600	1,048,600		4,547	1,060,297	
Savings Bank Deposits	...	2,526,000		...	3,020,700		...	3,141,683	
Total	4,600	3,538,700	3,543,300	754,600	4,069,300	4,823,900	754,547	4,205,980	4,9
Net	...	...	**763,800**	...	...	**855,000**	...	...	**9**
Q Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	179,900		...	126,900		...	117,713	
Commission for the Reduction of Debt	...	301,300		...	319,300		...	341,504	
Excluded Local Funds	...	632,100		...	584,000		...	632,150	
Political, Railway and Military Prize Funds	...	10,000		...	39,400		...	44,823	
Departmental and Judicial Deposits	...	13,221,800		...	15,951,100		...	16,634,382	
Advances	...	9,506,300		3,200	9,605,700		2,035	7,480,577	
Suspense Accounts	...	2,600		...	5,000		...	39,097	
Miscellaneous	500,000	36,500		250,000	617,100		250,000	724,621	
Total	500,000	23,890,500	24,390,500	253,200	27,248,500	27,501,700	252,035	26,014,867	26,2
Net	...	...	**376,200**	...	...	**725,300**	...	...	**7**
Carried over	8,506,000	100,288,400		5,548,700	101,049,700		5,563,492	100,612,723	

...er than Revenue and Expenditure.

...appear in the General Account.

	Budget Estimate, 1884-85.			Revised Estimate, 1884-85.			Accounts, 1884-85.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
...enditure (from Abstract B)	13,993,200	56,762,400	70,755,600	14,258,400	56,881,600	71,140,000	14,239,682	56,814,857	71,054,539
...dd Provincial Surpluses transferred to "Deposits"*	...	+179,900	+179,900	...	+126,900	+126,900	...	+117,713	+117,713
...educt Provincial Deficits charged against "Deposits"*	...	−694,400	−694,400	...	−559,500	−559,500	...	−406,657	−406,657
...apital Expenditure on Public Works not charged against Revenue	2,036,200	2,728,200	4,764,400	2,231,500	3,500,900	5,732,400	2,258,209	3,134,689 19,098	5,392,898 19,098
...) Permanent Debt discharged—									
Sterling Debt.									
(a). E. I. R. & E. B. R. Debt—									
3½ p. c. Redemption Stock	...	...		...	...		...	...	
3 p. c. Redemption Stock	...	...		...	...		...	...	
Debenture and Debenture Stock	52,600	...		84,300	...		92,660	...	
(b). Other Debt—									
India Debentures	8,006,500	...		3,006,500	...		3,005,500	...	
East India Bonds	...	...		1,200	...		1,200	...	
5 p. c. Stock	...	...		1,000	...		363	...	
Rupee Debt.									
5½ p. c. loans	...	...		...	...		...	1,130	
5 p. c.	...	...		...	...		...	2,470	
Proposed Loan	...	...		...	...		...	...	
4½ p. c.	...	...		...	...		...	154	
4 p. c. Stock Notes	...	...		...	4,200		...	7,797	
Loans under discharge	...	20,000		...	29,000		...	...	
Miscellaneous	...	...		...	...		...	8,630	
Total	8,059,100	20,000	8,079,100	3,093,000	33,200	3,126,200	3,099,723	20,181	3,119,904
Net	...	...	0	...	...	0			0
...) Unfunded Debt—									
Temporary Loans	...	...		750,000	...		750,000	...	
Special Loans	...	...		...	24,000		...	14,043	
Treasury Notes and Service Funds	1,000	777,800		800	796,700		809	799,885	
Savings Bank Deposits	...	2,000,700		...	2,397,400		...	2,437,381	
Total	1,000	2,778,500	2,779,500	750,800	3,218,100	3,968,900	750,809	3,251,309	4,002,118
Net	...	...	0	...	...	0	...	...	0
...) Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	694,400		...	559,500		...	406,657	
Commission for the Reduction of Debt	...	...		...	3,000		...	2,620	
Excluded Local Funds	...	621,400		...	574,400		...	625,971	
Political, Railway, and Military Prize Funds	...	18,000		...	36,200		...	99,144	
Departmental and Judicial Deposits	...	13,174,500		...	15,914,700		...	16,754,852	
Advances	...	9,434,900		3,200	9,547,800		2,666	7,313,353	
Suspense Accounts	...	27,600		...	39,300		...	187,256	
Miscellaneous	...	43,500		...	98,300		...	127,549	
Total	...	24,014,300	24,014,300	3,200	26,773,200	26,776,400	2,666	25,517,402	25,520,068
Net	...	...	0	...	...	0	...	...	0
Carried over	24,089,500	85,788,900		20,336,900	89,974,400		20,351,089	88,468,592	

* See first entry under "Deposits" below.

Abstract C.—*Details of Receipts and Disbursemen*

	Budget Estimate, 1884-85.			Revised Estimate, 1884-85.			Accounts, 1884-85.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total
	£	£	£	£	£	£	£	£	£
Brought forward .	8,506,000	100,288,400		5,548,700	101,049,700		5,563,492	100,612,723	
R Loans to Municipalities, Native States, &c. . .	...	245,900	245,900	...	261,600	261,600	...	294,339	294
Net .	...	...	**115,400**	...	...	**12,700**	...	...	24
S Capital of Guaranteed and Subsidized Companies . .	1,940,000	1,678,400		1,148,500	1,715,900		1,151,635	1,791,745	
Capital of Southern Mahratta Railway .	...	...		1,704,500	3,200		1,704,536	3,250	
Capital of Western Deccan Railway .	...	...		...	...		...	194,668	
Total .	1,940,000	1,678,400	3,618,400	2,853,000	1,719,100	4,572,100	2,856,171	1,989,663	4,845
Net .	...	...	0	...	...	0	...	...	0
T Remittances—									
Money Orders .	...	7,600,000		...	8,101,800		...	8,192,822	
Other Local Remittances (net) .	...	23,300		...	28,900		...	...	
Other Departmental Accounts . .	...	1,061,200		...	874,100		...	937,591	
Net Receipts by Civil Treasuries from—									
Post Office . .	...	470,000		...	605,200		...	618,484	
Guaranteed Rys. .	...	4,195,500		...	4,218,900		...	4,370,709	
Net Receipts from Civil Treasuries by—									
Telegraph . .	...	153,600		...	92,300		...	92,856	
Marine . .	...	175,900		...	171,500		...	305,442	
Military . .	...	10,996,000		...	11,333,700		...	11,403,530	
Public Works .	...	4,608,500		...	5,796,600		...	5,346,649	
Remittance Account between England and India . .	296,500	1,428,600		423,500	1,307,700		408,738	1,320,897	
Total .	296,500	30,712,600	31,009,100	423,500	32,530,700	32,954,200	408,738	32,588,980	32,997
Net .	...		0	...	...	**301,100**	...	...	0
U Secy. of State's Bills drawn .	16,500,000	...	**16,500,000**	13,795,300	...	**13,795,300**	13,758,909	...	13,758
Total Receipts .	27,242,500	132,925,300		22,620,500	135,561,100		22,587,310	135,485,705	
V Opening Balance	3,606,174	12,440,050		4,113,221	13,199,926		4,113,221	13,199,926	
Grand Total .	30,848,674	145,365,350		26,733,721	148,761,026		26,700,531	148,685,631	

other than Revenue and Expenditure—continued. R10=£1.

	Budget Estimate, 1884-85.			Revised Estimate, 1884-85.			Accounts, 1884-85.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	24,089,500	85,788,900		20,336,900	89,974,400		20,351,089	88,468,592	
R Loans to Municipalities, Native States, &c.	...	130,500	130,500	...	248,900	248,900	...	270,288	270,288
Net	...	...	0	...	...	0	...	...	0
S Capital of Guaranteed and Subsidized Companies	2,793,700	1,792,300		2,559,500	1,570,800		2,529,614	1,535,504	
Capital of Southern Mahratta Railway	268,700	516,700		294,800	725,000		276,269	727,095	
Capital of Western Deccan Railway	...	...		...	−25,300		...	169,310	
Total	3,062,400	2,309,000	5,371,400	2,854,300	2,270,500	5,124,800	2,805,883	2,431,909	5,237,792
Net	...	...	1,753,000	...	...	552,700	...	...	391,958
T Remittances—									
Money Orders	...	7,600,000		...	8,101,800		...	8,197,001	
Other Local Remittances	...	...		...	...		...	9,195	
Other Departmental Accounts	...	1,054,100		...	875,000		...	930,468	
Net Payments into Civil Treasuries by—									
Post Office	...	470,000		...	605,200		...	609,189	
Guaranteed Rys.	...	4,195,500		.	4,118,900		...	4,370,709	
Net Issues from Civil Treasuries to—									
Telegraph	...	153,600		...	92,300		...	91,206	
Marine	...	175,900		...	171,500		...	304,849	
Military	...	10,996,000		...	11,333,700		...	11,402,158	
Public Works	...	4,608,500		...	5,312,100		...	5,323,104	
Remittance Account between England and India	1,634,500	372,500		1,329,400	713,200		1,294,181	815,099	
Total	1,634,500	29,626,100	31,260,600	1,329,400	31,323,700	32,653,100	1,294,181	32,052,978	33,347,159
Net	...	...	251,500	...	...	0			349,441
U Secy. of State's Bills paid.	...	16,500,000	16,500,000	...	13,023,500	13,023,500	...	12,921,332	12,921,332
Total Disbursements	28,786,400	134,354,500		24,520,600	136,841,000		24,451,153	136,145,099	
V Closing Balance	2,062,274	11,010,850		2,213,121	11,920,026		2,249,378	12,540,532	
Grand Total	30,848,674	145,365,350		26,733,721	148,761,026		26,700,531	148,685,631	

Abstract D.—*Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial contracts.*

A—Provincial Balances.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N. W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1884-85.	£	£	£	£	£	£	£	£	£	£
Balance at end of 1883-84 (by Revised Estimates, 1883-84) .	...	256,378	25,255	78,077	15,290	555,052	163,727	204,058	299,992	1,597,829
Added in 1884-85 . . .	...	...	...	...	149,500	...	...	...	24,100	173,600
Spent in 1884-85 . . .	...	4,800	22,100	55,800	...	395,400	53,200	12,800	...	544,100
Balance at end of 1884-85 .	...	251,578	3,155	22,277	164,790	159,652	110,527	191,258	324,092	1,227,329
Revised Estimate, 1884-85.										
Balance at end of 1883-84 (by Accounts)	...	271,590	89,725	112,261	68,663	695,322	169,562	296,975	414,307	2,118,405
Added in 1884-85 . . .	...	9,100	...	...	103,700	...	...	...	...	112,800
Spent in 1884-85 . . .	...	...	89,700	49,700	...	82,100	33,100	84,700	79,600	418,900
Balance at end of 1884-85 .	..	280,690	25	62,561	172,363	613,222	136,462	212,275	334,707	1,812,305
Accounts, 1884-85.								(a)	(b)	
Balance at end of 1883-84 .	...	271,590	89,725	112,261	68,663	695,322	169,562	295,607	412,365	2,115,095
Added in 1884-85 . . .	...	18,047	...	...	51,541	...	...	...	6,006	75,594
Spent in 1884-85 . . .	...	...	89,725	40,577	...	69,047	41,545	87,284	...	328,178
Balance at end of 1884-85 .	...	289,637	...	71,684	120,204	626,275	128,017	208,323	418,371	1,862,511

(a) Less than last year's closing balance by £1,368 being contributions from Provincial to Local not included in Finance and Revenue Accounts.
(b) Ditto ditto £1,942 ditto ditto ditto ditto.

B—Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N. W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1884-85.	£	£	£	£	£	£	£	£	£	£
Balance at end of 1883-84 (by Revised Estimates, 1883-84) .	9,035	37,340	27,548	64	174,663	24,008	127,827	421,961	88,755	911,201
Added in 1884-85 . . .	...	...	6,300	...	...	...	...	...	...	6,300
Spent in 1884-85 . . .	2,200	8,100	...	...	31,200	2,500	13,600	70,400	22,300	150,300
Balance at end of 1883-84 .	6,835	29,240	33,848	64	143,463	21,508	114,227	351,561	66,455	767,20[illegible]
Revised Estimate, 1884-85.										
Balance at end of 1883-84 (by Accounts)	9,507	42,336	38,832	9	194,030	25,692	152,497	438,650	129,258	1,030,81[illegible]
Added in 1884-85 . . .	...	...	...	...	14,100	...	...	...	...	14,10[illegible]
Spent in 1884-85 . . .	2,100	7,700	16,000	...	...	*25,692	5,500	56,000	27,600	140,59[illegible]
Balance at end of 1884-85 .	7,407	34,636	22,832	9	208,130	...	146,997	382,650	101,658	904,31[illegible]
Accounts, 1884-85.								(e)	(e)	
Balance at end of 1883-84 .	(c)8,787	42,336	(d)38,444	9	194,030	25,692	152,497	440,018	131,200	1,033,01[illegible]
Added in 1884-85 . . .	...	16,154	...	5,318	...	3,566	17,081	...	...	42,11[illegible]
Spent in 1884-85 . . .	451	...	7,644	...	11,902	...	...	36,247	22,235	78,47[illegible]
Balance at end of 1884-85 .	8,336	58,490	30,800	5,327	182,128	29,258	169,578	403,771	108,965	996,65[illegible]

* The Revised Estimate shews £8 more in order to work up to even hundreds of pounds.
(c) Less than last year's closing balance by £720 being the balance of Mayo College Fund, transferred to Excluded Local Funds.
(d) Ditto ditto £388 ditto Ramree Town Fund, transferred to Excluded Local Funds.
(e) Exceeds the closing balances of last year's account owing to transfers from Provincial referred to in notes (a) and (b) above.

TABLE I.—*Miscellaneous.*

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	£	£	£	£	£	£	£	£	£ Revised Estimate.	£ Budget Estimate.
DEFICIT of recorded Revenue compared with whole recorded Expenditure	8,334,139	2,337,507	4,547,279	7,700,644	728,696	3,943,265	2,604,533	6,247,277	9,856,000	12,145,500
Capital Expenditure on Public Works not charged against Revenue	4,791,052	4,381,898	3,364,330	3,656,505	3,311,423	4,649,898	3,992,029	5,860,831	6,965,200	12,327,700
Recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue—										
SURPLUS	.....	2,044,391	.....	... ..	2,582,727	706,633	1,387,496	.....	.....	282,200
DEFICIT	3,543,087	.....	1,182,949	4,044,139	...	.....	....	386,446	2,890,800	.....
Net Public Debt incurred	7,345,416	4,199,268	5,105,160*	5,679,815	—466,636	2,509,150	3,062,953	1,193,924	4,013,300	9,415,400
NET PUBLIC DEBT incurred, including capital transactions with Guaranteed Railway and other Companies and Native States, &c.	6,496,200	3,209,100	5,756,708	5,339,444	—773,867	4,105,769	2,219,364	801,966	7,861,900	6,253,400
Value of commodities exported, excluding Gold and Silver	65,222,000	60,937,000	67,212,000	74,581,000	81,968,000	83,485,000	88,176,000	83,255,000	.....	
Ditto imported, ditto ditto	41,464,000	37,800,000	41,166,000	53,117,000	49,113,000	52,096,000	55,279,000	55,703,000	.....	
EXCESS OF EXPORTS OVER IMPORTS, excluding Gold and Silver	23,758,000	23,137,000	26,046,000	21,464,000	32,855,000	31,389,000	32,897,000	27,552,000		
Net imports of Gold	468,000	(Exports) 896,000	1,750,000	3,655,000	4,844,000	4,931,000	5,463,000	4,672,000		
Ditto of Silver	14,676,000	3,970,000	7,870,000	3,893,000	5,379,000	7,480,000	6,405,000	7,246,000		
TOTAL NET IMPORTS OF GOLD AND SILVER	15,144,000	3,074,000	9,620,000	7,548,000	10,223,000	12,411,000	11,868,000	11,918,000		
Excess of Exports over Imports, including Gold and Silver	8,614,000	20,063,000	16,426,000	13,916,000	22,632,000	18,978,000	21,029,000	15,634,000		
Grand Total value of Imports and Exports of all kinds	126,252,000	109,777,000	122,069,000	138,126,000	143,504,000	150,076,000	157,344,000	154,817,000		
SECRETARY OF STATE'S BILLS sold (Rupees) Rs	11,69,85,000	18,78,21,000	18,95,71,000	18,32,77,000	22,21,09,350	18,58,56,593	21,62,15,462	171,022,119		
Sterling Equivalent received £	10,134,000	15,465,000†	15,749,000‡	15,239,677	18,412,429§	15,120,521	17,599,805	13,758,909		
SILVER coined at the Indian Mints	16,180,000	7,210,770	10,257,093	4,249,676	2,186,275	6,508,457	3,663,400	5,794,200		
Gold coined in Germany	7,112,000	5,475,340	1,509,877	.....	.....	.....				
Silver coined in Germany	1,669,000	88,498	.....	.....	.....	... ..				
Maximum PRICE OF AN OZ. TROY STANDARD SILVER IN LONDON	55⅛ (8th Oct.)	54¼d. (2nd April)	53¾ (Nov.)	52 13/16 (July)	52½	52 1/16 (June)	51 3/16 (Feb.)	51 (April)	50 3/16 (May)	
Minimum ditto	53¾ (21st June.)	48¾d (21st Dec.)	49⅞ (April)	51 (Jan.)	50⅞ (July)	50 (Dec.)	50 3/16 (May and June)	48⅞ (Feb.)	46 9/16 (January)	
Maximum price of a sovereign in Calcutta Rs.	11 14 0 (9th Sept.)	12 11 (March)	12 11 (May)	12 6 (throughout the year.)	12-6-4 (throughout).					
Minimum ditto „	11 4 0 (10th April.)	11 11 (11th June)	11 15 (Jan.)							
AVERAGE EXCHANGE upon Secy. of State's Bills sold per rupee £	1s. 8·79d.	1s. 7·761d.	1s. 7·94d.	1s. 7·956d.	1s. 7·895d.	1s. 7·525d.	1s. 7·536d.	1s. 7·308d.	(a) 1s. 6·27d.	
Fixed RATE OF EXCHANGE for the ADJUSTMENT of transactions between the Indian and Imperial Treasuries	1s 9½d.	1s. 9d.	1s. 7½d.	1s. 8½d.	1s. 8d.	1s. 8d.	1s. 7½d.	1s. 7½d.	1s. 7½d.	1s. 6½d.
MAXIMUM RATE OF DISCOUNT ON LOANS on demand at the BANK OF BENGAL, Calcutta	12 (May).	9 (1st April)	9 (April)	7 (April)	9 (Feb).	10 (Apl.)	9 (March)	11 (April & May)	9 (May)	
Minimum ditto	(Dec & Jan.)	3 (7th Nov.)	3 (Jan.)	3 (Nov. to Jan.)	4 (June.)	4 (Sep.)	5	3 (Nov. & Dec.)	4 (From July to Jan.)	
Maximum RATE OF DISCOUNT at the BANK OF ENGLAND	5 (Oct. & Nov.)	6 (Oct. & Nov.)	3 (April to Oct.)	3 (April)	6 (Feb).	5 (Sep.)	4	5 (Nov., Dec & Jan.)	4 (Dec.)	
Minimum ditto	2 (subsequently).	2½ (30th May)	2 (Nov. to Feb.)	2½	2½ (throughout first half year.)	3 (March)	3	2 (June to Sept.)	2 (May to Nov.)	
Maximum MONEY BALANCES of the three PRESIDENCY BANKS	7,574,900 (Jan.)	6,978,500 (July)	7,733,500 (Feb.)	7,472,500 (Feb.)	6,097,600 (July)	6,712,300 (Oct.)	5,556,700 (Aug.)	5,731,200 (Nov.)	6,485,800 (Dec.)	
Minimum ditto	3,872,200 (April)	4,589,300 (Jan.)	4,150,400 (April)	4,442,700 (March)	3,546,700 (Decr.)	3,424,200 (Apl.)	3,167,100 (Jan.)	2,991,900 (May)	3,638,800 (May)	
Maximum price in Calcutta of Govt. FOUR PER CENT. RUPEE SECURITIES	98½ (27th June.)	97 (July & Aug.)	95¾ (July)	102½ (March)	106 6 (July)	1,02-4 (Feb.)	101-1 (Apl.)	101-2 (June)	99-14 (July.)	
Minimum ditto	92 (8th Sept.)	91½ (March)	91½ (May)	93-10 (May)	99 8 (Aug.)	99 (Oct.)	94-8 (Feb.)	94-12 (March)	91-12 (May)	
Maximum amount outstanding on London Register, of RUPEE SECURITIES ENFACED FOR INTEREST DRAFTS	14,588,744	15,050,002 (Feb.)	19,431,239 (Mar.)	19,739,473 (June)	21,525,400 (Feb.)	21,420,700 (Feb.)	21,405,500 (May)	21,008,000 (May)	20,562,400 (April)	
Minimum ditto	13,037,964	13,824,493 (Oct.)	15,908,183 (May)	18,719,445 (Jan.)	19,013,600 (Apl.)	21,059,000 (Aug.)	20,626,200 (Aug.)	20,594,300 (Feb.)	19,179,300 (Jan.)	
Maximum price in London of 4 per cent. Securities (in Gold)	84 (5th April)	81½ (1st Apl.)	80¾ (Oct.)	84¾ (Feb.)	87 (July.)	85 1/16 (May)	81¾ (Apl.)	82½ (May)	78½ (July)	
Minimum ditto	81½ (23rd Jan.)	72 (23rd Oct.)	71½ (May)	78 (May)	82½ (Sep.)	79⅞ (Dec.)	77¾ (Jan.)	74 (March)	71¾ (Jan.)	
Maximum price in London of Secretary of State's FOUR PER CENT STERLING BONDS	104½ (30th Aug.)	104½ (July & Aug.)	105½	105¾ (Jan.)	106½ (July.)	105 (Jan.)	103¾ (Jan.)	104½ (August)	103½ (August)	
Minimum ditto	100½ (21st Mar.)	97 (Oct.)	100¾	101¾ (Sep.)	103½ (Sep.)	102¾ (Oct.)	101⅞ (Sept.)	98 (March)	97½ (April)	
Maximum GOVERNMENT PAPER CURRENCY outstanding	15,757,790 (15th Jan.)	14,584,900 (Sept.)	14,329,700 (Jan.)	14,513,100 (Dec.)	14,422,600 (Sep.)	16,412,200 (Dec.)	14,517,800 (Nov.)	15,762,700 (Nov.)	15,806,400 (Oct.)	
Minimum ditto	11,130,528 (30th April)	11,423,600 (March)	11,113,800 (June)	12,528,400 (Apl.)	12,692,200 (Apl.)	13,534,700 (Apl.)	12,023,308 (Feb.)	12,342,500 (April)	12,984,500 (May)	
Number of SAVINGS BANKS	343	338	371	388	372	349	354	360		
Number of Depositors in Savings Banks	83,518	84,503	91,288	107,778	114,942	109,349	119,053	120,438		
Amount deposited in Savings Banks	1,925,335	1,912,401	2,282,833	3,213,671	3,272,649	3,356,247	3,273,242	3,358,203		
Average of each Deposit	23	22	25	29	28	30	27	28		
Net addition to Deposits	10,858 (Decrease)	12,934 (Decrease)	370,422	930,848	58,978	83,598	—83,005	+80,996		
Cash Reserve at the BANK OF FRANCE in December of each year—in 000's of Francs	2,042,500	2,041,700	1,979,017	1,786,873	1,817,164					
Silver ditto ditto ditto ditto ditto	865,400	1,058,100	1,220,501	1,322,604	1,161,468					
Percentage of Silver on the Total Reserve	43	52	62	68	64					

* Exclusive of £3,730,852, Debt incurred for the purchase of the East Indian Railway.
† Includes £1,516,193, amount remitted by Bills of Exchange on India.
‡ Includes £486,947, Gold remittances from India.
§ Includes £85,000 Hong Kong Bills.
‖ Includes £250,000 Hong-Kong Bills.
(a) to 13th March.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the Year.*

(Principal articles arranged in order of their declared value.)

No.	EXPORTS.		1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
1	COTTON—						
	Raw—						
	Quantity	Cwt.	4,541,539	5,627,453	6,168,278	5,979,404	5,066,057
	Value	£	13,241,734	14,935,959	16,049,017	14,383,728	13,286,367
	Average declared value per lb.— Annas		As. 4 2	As. 3 9	As. 3 9	As. 3 5	As. 3 9
	Average declared value per lb.— Pence, at average exchange		5·20	4·66	4·58	4·17	4·53
	Twist and Yarn—						
	Quantity	Lbs.	26,901,346	30,786,304	45,378,040	49,876,606	65,897,183
	Value	£	1,282,376	1,368,836	1,816,818	1,926,162	2,441,101
	Average declared value per lb.	Annas	As. 7 8	As. 7 1	As. 6 5	As. 6 2	As. 5 11
	Other manufactures—Value	£	626,558	641,680	761,564	927,008	896,929
	Average declared value per yard— Grey or unbleached	Annas	As. 2 0	As. 2 9	As. 1 10	As. 1 9	As. 1 9
	Average declared value per yard— Coloured, printed, or dyed	"	As. 4 9	As. 5 1	As. 4 10	As. 4 7	As. 4 10
	Percentage of manufactures on whole value exported		12·60	11·86	13·84	16·55	20·08
2	OPIUM—						
	Quantity	Chests	92,190	89,338	91,798	91,963	86,578
	Value	£	13,600,148	12,432,142	11,481,376	11,294,460	10,882,606
	Average declared value per chest in Rupees	R	1,475	1,392	1,251	1,228	1,257
3	SEEDS—						
	Quantity	Cwt.	10,229,109	10,466,098	13,139,206	17,355,588	18,250,688
	Value	£	6,345,209	6,054,099	7,200,336	10,083,758	10,745,203
	Average declared value of Linseed per cwt.— Rupees		6 2 8	5 13 7	5 3 10	5 5 10	5 9 10
	Average declared value of Linseed per cwt.— Shillings, at average exchange		10·26	9·70	8·52	8·73	9·93
4	RICE AND PADDY—						
	Quantity	Cwt.	27,266,040	28,888,421	31,258,288	27,039,859	22,051,532
	Value	£	9,057,153	8,308,167	8,476,327	8,363,080	7,192,198
	Average declared value of husked rice per cwt.— Rupees		3 5 7	2 14 3	2 11 6	3 1 8	3 4 6
	Average declared value of husked rice per cwt.— Shillings, at average exchange		5·57	4·79	4·42	5·05	5·28
5	WHEAT—						
	Quantity	Cwt.	7,444,375	19,863,520	14,144,407	20,956,495	15,830,754
	Value	£	3,277,942	8,604,081	6,068,934	8,877,561	6,309,140
	Average declared value per cwt.— Rupees		4 6 5	4 5 4	4 4 8	4 3 9	3 15 9
	Average declared value per cwt.— Shillings, at average exchange		7·32	7·18	6·98	6·89	6·41
6	JUTE—						
	Raw and manufactured—Value	£	5,064,701	6,127,891	7,334,757	5,926,780	6,205,238
	Average declared value of Raw Jute per cwt.— Rupees		6 12 4	6 11 2	5 10 5	6 8 8	5 9 1
	Average declared value of Raw Jute per cwt.— Shillings, at average exchange		11·26	11·11	9·19	10·65	8·96
	Percentage of manufactures on whole value exported		22·32	17·91	20·28	22·51	14·88
7	HIDES AND SKINS—						
	Quantity	No.	23,395,702	24,796,719	26,534,068	28,153,063	29,164,677
	Value	£	3,733,565	3,948,792	4,443,770	4,663,736	4,934,340
	Percentage of dressed or manufactured on whole value		43·23	48·60	49·97	46·90	42·07
8	INDIGO—						
	Quantity	Cwt.	116,870	150,363	141,041	168,500	154,629
	Value	£	3,571,581	4,709,080	3,912,997	4,640,991	4,068,900
	Average declared value per cwt.— Rupees		305 9 8	299 14 1	277 7 0	275 4 6	263 2 3
	Average declared value per cwt.— Sterling, at average exchange	£	25·41	24·86	22·57	22·40	21·17
9	TEA—						
	Quantity	Lbs.	46,413,510	48,691,725	57,766,225	59,011,703	64,162,055
	Value	£	3,054,240	3,609,436	3,699,496	4,083,880	4,044,759
	Average declared value per lb.— Annas		As. 10 6	As. 11 10	As. 10 3	As. 10 11	As. 10 1
	Average declared value per lb.— Shillings, at average exchange		1·09	1·23	1·04	1·11	1·01
10	COFFEE—						
	Quantity	Cwt.	369,357	346,364	353,324	340,025	328,317
	Value	£	1,599,669	1,447,465	1,392,204	1,438,863	1,245,506
	Average declared value per cwt.— Rupees		43 4 11	41 12 8	39 6 5	42 5 1	37 15 0
	Average declared value per cwt.— Shillings, at average exchange		72·02	69·29	64·11	68·87	61·05
11	WOOL—						
	Raw and manufactured—Value	£	1,224,412	1,011,234	948,755	876,541	831,910
	Average declared value of Raw Wool per lb.— Annas		As. 7 2	As. 6 0	As. 5 10	As. 6 0	As. 6 0
	Average declared value of Raw Wool per lb.— Pence, at average exchange		8·94	7·46	7·12	7·32	7·24
12	SILK—						
	Raw and manufactured—Value	£	771,016	609,880	820,719	913,345	792,354
	Average declared value of Raw Silk per lb.— Rupees		4 3 4	3 7 7	4 0 1	3 14 8	2 15 4
	Average declared value of Raw Silk per lb.— Shillings, at average exchange		7·00	5·76	6·52	6·37	4·76
13	LAC—						
	Value	£	578,320	719,528	699,016	556,739	599,399
14	SUGAR—						
	Value	£	311,751	598,232	808,776	943,218	546,069
15	OILS—						
	Value	£	581,139	468,227	416,277	495,977	534,041
16	TEAK WOOD—						
	Quantity	Cubic Tons	65,626	56,377	59,187	46,471	47,556
	Value	£	500,047	506,792	611,260	525,447	532,129
	Average declared value per cubic ton— Rupees		76 3 2	89 14 4	103 4 5	113 1 1	111 14 4
	Average declared value per cubic ton— Sterling, at average exchange	£	6·34	7·45	8·40	9·20	9·00
17	SALTPETRE—						
	Quantity	Cwt.	352,995	354,860	399,565	491,668	451,917
	Value	£	351,728	359,437	388,766	464,410	425,000
	Average declared value per cwt.— Rupees		9 15 5	10 2 1	9 11 8	9 7 2	9 6 6
	Average declared value per cwt.— Shillings, at average exchange		16·57	16·80	15·83	15·38	15·14

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the Year*—continued.

No.	IMPORTS.		1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
1	COTTON—						
	Twist and Yarn—						
	Quantity	Lbs.	45,877,379	40,763,209	44,850,383	45,379,516	45,801,397
	Value	£	3,699,273	3,222,252	3,378,220	3,465,968	3,360,540
	Average declared value per lb. — Annas		12·90	12·65	12·05	12·22	11·72
	Average declared value per lb. — Pence, at average exchange		1s. 4·09d.	1s. 3·73d.	1s. 2·70d.	1s. 2·92d.	2·14d.
	Other manufactures—						
	Value	£	22,914,314	20,777,985	21,442,372	21,651,392	21,207,106
	TOTAL COTTON GOODS—Gross Imports	£	26,613,587	24,000,237	24,820,592	25,117,360	24,567,646
	Re-exports—						
	Twist and Yarn—						
	Quantity	*Lbs.*	625,840	747,429	862,913	1,344,396	958,419
	Value	£	47,475	51,901	57,645	86,857	65,516
	Other Manufactures—						
	Value	£	1,151,417	1,272,869	1,331,582	1,399,010	1,183,088
	Total Re-exports	£	1,198,892	1,324,770	1,389,227	1,485,867	1,248,604
	TOTAL COTTON GOODS—Net Imports	£	25,414,695	22,675,467	23,431,365	23,631,493	23,319,042
2	METALS	Value £	3,846,996	3,585,491	4,831,492	5,380,181	4,978,577
3	RAILWAY PLANT AND ROLLING-STOCK	" "	2,742,689	2,241,695	2,028,349	2,870,942	2,830,082
4	SUGAR	" "	1,611,157	1,243,758	1,086,961	1,148,370	2,140,838
5	SILK (Raw and Manufactured)	" "	2,417,402	1,960,016	2,051,923	2,170,923	2,020,917
6	MACHINERY AND MILLWORK	" "	835,503	1,265,672	1,391,660	1,839,816	1,570,824
7	LIQUORS	" "	1,537,812	1,490,526	1,473,742	1,554,819	1,360,280
8	WOOLLEN MANUFACTURES	" "	1,466,121	1,276,263	1,076,388	1,377,403	1,326,669
9	OILS	" "	529,175	560,585	1,050,897	654,228	1,229,497
10	COAL (excluding coke and patent fuel)—						
	Quantity	Tons	712,020	628,738	638,304	681,244	713,972
	Value	£	1,280,060	992,081	1,012,208	1,104,788	1,199,739
	Average declared value per ton — Rupees		17·98	15·78	15·86	16·22	16·80
	Average declared value per ton — Shillings, at average exchange		29·90	26·16	25·81	26·40	27·03
11	PROVISIONS	Value £	920,181	1,053,083	1,087,186	1,033,932	1,103,321
12	APPAREL	" "	688,403	672,087	796,633	909,084	890,923
13	SALT—						
	Quantity	Tons.	373,376	357,224	338,065	383,090	412,839
	Value	£	665,517	509,067	515,184	623,011	649,233
	Average declared value per ton — Rupees		17·82	15·93	15·24	16·26	15·73
	Average declared value per ton — Shillings, at average exchange		29·63	26·41	24·80	26·46	25·31
14	SPICES	Value £	542,861	507,138	510,854	557,109	602,165

TABLE III.—*Sea-borne Trade for the first Ten Months of the Year.*

(*Principal articles arranged in order of their declared value.*)

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£
Value of commodities Exported, excluding gold and silver	64,500,626	65,843,136	71,852,316	66,818,681	66,480,578
Value of commodities Imported, excluding gold and silver	40,976,036	43,690,335	46,379,559	46,718,204	45,868,409
EXCESS EXPORTS	23,524,590	22,152,801	25,472,757	20,100,477	20,612,169
Net Imports of silver	2,846,781	6,798,851	4,251,775	5,618,909	9,377,812
Net Imports of gold	4,214,855	4,394,654	4,815,829	4,501,665	2,267,449
TOTAL NET IMPORTS OF GOLD AND SILVER	7,061,636	11,193,505	9,067,604	10,120,574	11,645,261
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS	114,389,296	122,416,665	129,050,361	127,002,903	126,076,835

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first Ten Months of the Year*—continued.

No	EXPORTS.		Ten Months, 1st April to 31st January.				
			1881-82.	1882-83.	1883-84.	1884-85.	1885-86
1	COTTON, RAW	Quantity Cwt.	3,855,498	4,651,431	4,595,435	4,112,165	2,832,544
		Value £	10,290,044	12,242,440	11,010,168	10,813,138	7,460,378
		Average value per lb. R	0-3-10	0-3-9	0-3-5	0-3-9	0-3-9
	" MANUFACTURES—						
	Twist and Yarn	Quantity Lbs.	26,346,556	38,178,298	41,658,492	54,767,258	64,248,483
		Value £	1,185,818	1,534,742	1,608,689	2,038,178	2,256,315
		Average value per lb. R	0-7-2	0-6-5	0-6-2	0-5-11	0-5-7
	Other manufactures—Value £		540,940	629,720	764,580	717,264	736,227
	TOTAL COTTON (RAW AND MANUFACTURED) £		12,017,702	14,406,902	13,383,437	13,568,580	10,452,920
2	OPIUM	Quantity Chests	75,083	75,792	77,268	72,216	72,904
		Value £	10,636,679	9,531,439	9,468,546	9,086,327	8,920,583
		Average value per chest R	1,402-8-2	1,257-9-3	1,225-6 8	1,258-3-5	1,223-9-9
3	SEEDS	Quantity Cwt	8,535,734	11,161,413	14,934,300	15,195,625	15,039,478
		Value £	4,985,910	6,052,491	8,598,302	8,883,008	8,580,874
		Average value per cwt. R	5-13-6	5-6-9	5-12-1	5-13-6	5-11-3
4	WHEAT	Quantity Cwt.	18,052,510	11,827,496	19,479,869	13,097,578	19,416,724
		Value £	7,844,116	5,089,329	8,220,783	5,271,635	7,372,504
		Average value per cwt. R	4-5-6	4-4-10	4-3-6	4-0-5	3-12-9
5	RICE AND PADDY	Quantity Cwt	17,765,378	19,496,126	17,533,512	12,883,218	16,922,266
		Value £	5,398,348	5,295,699	5,351,060	4,486,014	5,660,927
		Average value per cwt. R	3-0-7	2-11-5	3-0-10	3-7-9	3-5-6
6	JUTE (Raw and Manufactured)—Value £		4,840,050	5,972,915	4,995,786	5,404,182	4,406,838
7	HIDES AND SKINS	Quantity Cwt	637,238	699,590	734,434	774,187	833,456
		Value £	3,099,957	3,561,480	3,768,614	3,827,329	4,095,575
		Average value per cwt. R	48-10-4	50-14-6	51-5-0	49-7-0	49-2-3
8	TEA	Quantity Lbs.	43,667,393	51,304,426	55,085,039	58,361,667	63,878,622
		Value £	3,261,580	3,295,322	3,768,115	3,690,835	4,000,263
		Average value per lb. R	0-11-11	0-10-3	0-10-11	0-10-2	0-10-0
9	INDIGO	Quantity Cwt.	115,660	109,609	143,141	113,007	109,578
		Value £	3,531,766	3,061,912	3,989,208	3,011,763	3,167,612
		Average value per cwt. R	305-5-9	279-5-7	278-11-1	266-8-2	289-1-2
10	WOOL (Raw and Manufactured)—Value £		827,210	803,094	749,311	701,724	747,306
11	COFFEE	Quantity Cwt.	204,103	221,811	193,728	206,220	211,407
		Value £	858,105	849,037	792,383	745,514	726,344
		Average value per cwt. R	42-0-8	38-4-5	40-14-5	36-2-5	34-5-9
12	SILK (Raw and Manufactured)—Value £		592,786	633,368	782,498	651,515	535,157
13	TEAK	Quantity Cubic tons	48,485	47,367	35,328	40,498	45,508
		Value £	434,519	481,936	396,684	454,285	503,006
		Average value per cubic ton R	89-9-11	101-11-11	112-4-7	112-2-10	110-8-6
14	LAC £		538,509	543,035	466,009	464,958	470,078
15	SUGAR £		511,158	732,547	891,626	531,412	457,191
16	SALTPETRE	Quantity Cwt.	271,574	339,392	399,985	350,522	349,312
		Value £	276,183	329,377	380,531	332,259	320,169
		Average value per cwt. R	10-2-9	9-11-3	9-8-3	9-7-8	9-2-8
17	OILS £		371,424	326,699	377,477	407,750	317,188

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first Ten Months of the Year*—concluded.

No.	IMPORTS.		Ten Months, 1st April to 31st January. 1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
1	COTTON— Twist and yarn ... Quantity	lbs.	34,326,134	38,302,359	37,788,920	39,868,937	36,943,471
	Value	£	2,706,399	2,909,336	2,873,305	2,938,886	2,564,598
	Average value per lb.	R	0-12-7	0-12-2	0-12-2	0-11-10	0-11-1
	Ditto in sterling at average exchange		1s. 3⅜d.	1s. 3d.	1s. 3d.	1s. 2⅛d.	1s. 0¾d.
	Other manufactures—Value	£	17,204,922	18,147,253	18,603,096	17,720,147	17,095,757
	TOTAL COTTON GOODS—Gross Imports	£	19,911,321	21,056,589	21,476,401	20,659,033	19,660,355
	Re-exports— *Twist and yarn.* *Quantity*	*lbs.*	632,768	708,175	1,086,992	771,442	950,939
	Value	£	43,567	48,339	68,011	52,844	60,596
	Average value per lb.	R	0-11-0	0-10-11	0-10-0	0-10-11	0-10-2
	Other manufactures—Value	£	1,018,867	1,066,632	1,159,872	949,263	1,127,051
	Total Re-exports	£	1,062,434	1,114,971	1,227,883	1,002,107	1,187,647
	TOTAL COTTON GOODS—Net Imports	£	18,848,887	19,941,618	20,248,518	19,656,926	18,472,708
2	METALS	Value £	2,911,039	4,004,558	4,402,987	4,212,882	4,099,920
3	RAILWAY PLANT AND ROLLING-STOCK	,, ,,	1,899,350	1,610,244	2,344,819	2,259,278	3,597,540
4	SILK (Raw and Manufactured)	,, ,,	1,748,434	1,813,882	1,871,627	1,762,895	1,666,645
5	WOOLLEN MANUFACTURES	,, ,,	1,166,314	938,474	1,220,713	1,181,190	1,299,423
6	SUGAR	,, ,,	1,071,976	841,985	908,970	1,675,814	1,242,430
7	LIQUORS	,, ,,	1,203,909	1,189,247	1,266,500	1,110,379	1,146,611
8	PROVISIONS	,, ,,	894,308	925,256	885,372	923,718	1,018,745
9	COAL (excluding Coke and Patent Fuel)— Quantity	Tons	528,226	465,909	499,696	521,276	626,449
	Value	£	835,042	740,092	795,663	872,549	1,002,423
	Average value per ton	R	15-12-11	15-14-2	14-14-3	16-11-10	16-0-0
10	MACHINERY AND MILLWORK	Value £	985,823	1,090,309	1,425,642	1,319,618	896,351
11	APPAREL	,, ,,	573,998	676,078	773,366	769,191	801,673
12	OILS	,, ,,	444,337	946,164	526,582	1,083,189	788,959
13	SPICES	,, ,,	425,017	441,471	485,603	499,934	590,558
14	SALT Quantity	Tons	303,547	287,131	313,132	364,549	305,749
	Value	£	491,252	426,616	506,896	569,967	497,536
	Average value per ton	R	16-2-11	14-13-9	16-3-0	15-10-2	16-4-4

TABLE IV.—*Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December of each year.*

(*Prices of March 1873=100.*)

	Measured in Gold.								Measured in Silver.*							
In London—(*prices quoted from the* London Economist.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
Scotch Pig Iron (Warrants)	36	55	43	44	41	36	36	35	44	63	50	51	49	42	43	45
Coals, Hetton, Wallsend (London)	60	50	52	51	54	54	52	51	72	57	60	59	65	63	62	66
Copper, Chili Bars	64	74	68	79	73	65	54	45	77	85	78	91	87	76	64	58
Straits Tin	42	62	63	76	64	58	52	64	50	71	73	88	76	68	62	81
Wheat	72	85	77	80	74	70	57	55	87	97	89	92	88	82	68	69
Flour, town-made	69	86	81	91	71	67	54	53	83	98	93	105	85	78	65	68
Beef, inferior	90	85	100	97	97	97	98	75	108	97	116	112	116	113	117	95
Cotton, No. 40, Mule Twist	61	77	75	77	70	69	70	64	73	87	87	89	84	81	83	82
Wool, Southdown Hogs	65	71	76	68	59	61	52	51	78	81	87	78	71	71	63	65
Sugar Foreign Muscovado	80	95	80	71	62	64	44	60	96	108	92	82	74	75	52	77
Coffee	73	83	71	64	74	83	66	65	88	94	81	74	88	97	79	83
Saltpetre	89	96	102	105	90	87	81	78	108	110	118	121	108	102	97	100
Gold	...	...	...	...	...	...	...	...	120	114	115	115	119	117	119	127
Silver	83	88	86	87	84	85	84	79	...	...	...	...	...	...	...	...
In Calcutta (*prices quoted from the* Calcutta Price Current.)																
Grey Shirtings (8¼ lbs)									74	81	80	78	75	74	76	80
Mule Twist, White, good, No. 40									75	88	83	81	75	75	72	71
,, ,, Turkey red, No. 40 (12 lbs.)									78	77	69	69	55	65	58	57
,, ,, Orange, No. 40—60									73	87	88	85	80	82	78	73
Copper, Sheathing									80	87	80	87	79	77	65	58
Iron, flat, bolt, bar and square									56	76	56	65	60	62	54	50
Spelter, hard									107	121	95	96	125	79	84	97
Hides, buffalo, slaughtered									69	96	93	88	87	72	71	79
Indigo, good									100	119	105	113	101	116	103	110
Jute, picked									153	169	148	140	96	164	110	118
Lacdye, fine									54	73	49	36	27	...	...	...
Shell Lac, fine orange									56	153	122	93	80	98	56	59
Linseed, fine bold clean									*Nil*	120	104	93	86	95	95	101
Rice, Ballam									259	153	103	97	100	138	139	*Nil*
Silk, raw, Cossimbazar									69	87	80	86	78	66	60	73
Tea, good, Souchong									77	82	64	82	59	64	55	64
Wheat, Doodiah									109	109	92	92	84	85	66	72
Gold									109	110	112	112	115	112	119	127

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX B.

COMMERCIAL AND FINANCIAL STATISTICS.

Table V.—Statement showing the true financial results to the Revenues of India of the Guarantee of interest upon the Capital of Guaranteed Railway Companies, excluding the East Indian Railway Company.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86. Budget Estimate.	1885-86. Revised Estimate.	1886-87. Budget Estimate.
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
Open mileage at end of official year	4,568	4,600	4,616	4,611	4,636	4,523	4,528	3,922½
	£	£	£	£	£	£	£	£
Gross earnings	6,488,787	7,632,677	7,784,881	7,836,035	7,606,685	7,240,000	7,729,000	6,740,000
Working expenses	3,575,474	4,017,952	4,202,835	4,147,892	4,128,385	3,880,000	4,085,000	3,606,500
Percentage of working expenses on earnings	55·10	52·63	53·94	52·86	54·27	53·59	52·85	53·5[illegible]
Net traffic earnings	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300	3,360,000	3,644,000	3,13[illegible],500
Net gain by the remittance to England of Capital receipts and disbursements in India at the contract rates of exchange instead of at the average yearly rates obtained for the Secretary of State's bills	...	...	...	...	1,036	...	...	...
Total Revenue	2,913,313	3,615,625	3,582,046	3,688,143	3,479,336	3,360,000	3,644,000	3,133,500
Gross guaranteed interest paid in India	7,447	6,958	8,038	12,521	29,650	4,400	4,120	3,40[illegible]
Ditto in London*	3,254,504	3,264,813	3,309,834	3,284,241	3,217,240	3,205,000	3,180,500	2,687,50[illegible]
Total guaranteed interest (sterling payments converted at the average exchange of the year)	3,824,152	3,945,410	4,077,298	4,038,148	4,028,705	4,000,200	4,186,700	3,586,70[illegible]
Surplus paid to Railway Companies	91,619	333,330	486,590	569,946	431,494	428,500	410,100	417,5[illegible]
Land and supervision	57,613	74,746	72,181	67,325	61,457	87,0 0	83,900	81,0[illegible]
Interest on Revenue balances	1,216	1,7 0	1,647	1,872	1,865	2,300	1,450	2,0[illegible]
Net loss on receipts and disbursements of Capital in India calculated in the same way as the gain	60,046	77,333	66,305	86,675	...	33,000	8,300	58,4[illegible]
Total Expenditure	4,034,646	4,432,569	4,704,021	4,763,966	4,523,521	4,551,500	4,690,450	4,145,6[illegible]
Net Expenditure from the public Treasury	1,121,333	816,944	1,121,975	1,075,823	1,044,185	1,191,500	1,046,450	1,012,10[illegible]
Net Revenue	...	...	...	...	...	...	...	...

* With the exception of the figures in this line which are true terling figures, all the amounts in this table have been converted into Engl[illegible] currency at the rate of Rs. 10=1£.

APPENDIX C.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—Actual Capital Expenditure on State Railways in 884-85 and estimated expenditure on such works in 1885-86 and 1886-87, and to the end of 1886-87.

Railways.	Accounts, 1884-85.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.	To end of 1886-87.	Sanctioned outlay.	Balance remaining unspent.
	£	£	£	£	£	£
East Indian	621,150	(a)271,000	200,000	a13,655,156	13,655,156	...
Eastern Bengal	1,149,824	(a)235,350	111,600	a2,645,191	2,645,191	...
Rajputana-Malwa	162,114	110,000	47,500	8,728,657	8,728,657	...
Holkar	3,150	5,000	2,500	1,285,745	1,285,745	...
Rewari-Ferozepore	278,799	51,000	30,000	1,224,778	1,224,778	...
Sindia	916	5,000	5,000	900,149	900,149	...
Bhopal	...	...	...	131,057	131,057	...
Wardha Coal	17,042	14,300	31,756	707,967	707,967	...
Nagpur and Chhattisgarh	63,002	45,000	64,920	1,153,416	1,153,416	...
Bilaspur-Etawah	8,349	—500	...	18,056	18,056	...
Umaria Colliery	9,383	21,000	21,000	51,383	51,383	...
Katni-Umaria	96,108	293,900	53,160	443,168	* 443,095	—73
Burma	298,577	100,750	5,300	2,734,619	2,734,619	...
Jorhat	27,837	5,700	2,340	55,258	55,258	...
Cherapoonji Mountain	21,011	21,400	2,490	52,521	52,521	...
Tirhoot and Extensions	101,664	—50,750	12,500	1,469,007	1,469,007	...
Patna-Gya	17,698	9,800	12,500	416,282	416,282	...
Nalhati	—703	—600	—493	33,740	33,740	...
Northern Bengal	72,862	29,300	52,500	2,249,075	2,249,075	...
Narainganj-Dacca-Mymensingh	207,671	111,360	38,193	640,852	659,085	18,233
Ranaghat-Bhagwangola	2,877	—500	1,200	29,989	29,989	...
Assam-Behar { Tirhoot Section	89,682	195,500	64,515	364,452	* 518,132	153,680
Assam-Behar { Assam-Behar „	187,135	255,800	41,300	524,399	*1,635,838	1,111,439
Nagpur-Bengal	77,668	55,000	8,000	171,257	171,257	...
Kaunia-Dhurla	3,310	1,600	1,500	97,019	97,019	...
Lucknow-Sitapur-Kheri	38,518	102,400	102,900	250,302	512,690	262,388
Cawnpore-Achnera	99,386	69,150	15,100	1,161,580	1,161,580	...
Dildarnagar Ghazipur	—1,758	100	...	70,801	70,801	...
Bareilly-Pilibhit	41,579	7,000	1,500	146,617	146,617	...
Cawnpore-Kalpi	154,181	—154,180	...	...	...	...
Sind, Punjab and Delhi	...	232,000				
Indus Valley	266,821	75,100				
Punjab Northern—Southern Section	61,280		5,143,900	21,623,816	21,623,816	...
Punjab Northern—Northern Section	—7,106	34,070				
Sind-Pishin—Southern Section	—42,655	30,000				
Ferozepore Tramway	...	8,000				
Kandahar Reserve Rolling Stock	...	...	486,400	486,400	486,400	...
Amritsar-Pathankote	87,211	2,000	4,500	563,945	563,945	...
Dhond and Manmad	10,178	1,900	8,500	1,036,654	1,036,654	...
Stores and Reserve	163,744	167,467	—258,695	237,700	...	—237,700
Jhansi-Manickpur	195,569	—313,100	..	...	...	.
Cuddapah-Nellore	142,077	177,500	179,400	525,642	†366,400	—159,242
Bellary-Kistna	351,813	388,900	500,000	1,333,916	1,775,000	441,084
Kadiri Extension Survey	4,464	9,000	3,400	17,608	17,608	...
Hindupur Extension Survey	3,452	...	...	3,452	3,452	...
Damalchera-Villupuram Survey	2,236	7,000	4,000	13,236	13,236	...
Vizagapatam-Raipur	6,861	...	...	24,504	24,504	...
Southern Mahratta	...	...	...	32,556	32,556	...
Sutlej Bridge	24,584	174,355	239,550	438,489	400,000	—38,489
Sind-Sagar—Western Section	17,946	445,960	1,092,640	1,556,546	*2,468,983	912,437
„ —Eastern „	21,266	111,207	34,938	167,411	*143,977	—23,434
Sind-Pishin—Northern Section	669,066	1,692,561	930,816	3,414,779	*3,722,356	307,577
„ —Durwaza Quetta „	...	144,000	151,000	295,000	‡295,000	...
Bolan—Lower and Ghat Sections	...	262,300	4,600	266,900	‡266,900	...
Kandahar reserve material	...	145,300	188,800	334,100	‡334,100	...

* Estimated cost.
† Revised Estimate under consideration.
‡ Estimates for these lines have not yet been sanctioned hence the outlay is quoted.
(a).—Excludes £1,089,000 on account of debit incurred in England for the East Indian and Eastern Bengal Railways, the distribution of which is not known.
NOTE.—The figures of the Budget Estimate for 1886-87 include exchange.

TABLE VI.—Actual Capital expenditure on State Railways in 1884-85, and estimated expenditure on such works in 1885-86 and 1886-87, and to the end of 1886-87—*contd.*

Railways.	Accounts, 1884-85.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.	To end of 1886-87.	Sanctioned outlay.	Balance remaining unspent.
	£	£	£	£	£	£
RESERVES.						
Kwaja-Amran Extension	...	...	200,000	200,000	200,000	...
Punjab Northern—Gradient improvements	...	...	40,000	40,000	‡40,000	...
Sind-Pishin Northern Section	...	...	100,000	100,000	‡100,000	...
Crossing Amran to Frontier	...	...	150,000	150,000	‡150,000	...
Bezwara to Hyderabad Frontier	...	...	100,000	100,000	‡100,000	...
	5,827,839	5,605,100	10,232,530	74,375,147	77,123,047	2,747,900
Add—Exchange	174,677	529,000	...	2,059,814	2,059,814	...
	6,002,516	6,134,100	10,232,530	76,434,961	79,182,861	2,747,900
Deduct—Exchange on English Stores paid for in previous years likely to be issued to Revenue in 1886-87	...	...	52,000	52,000	52,000	...
Total	6,002,516	6,134,100	10,180,530	76,382,961	79,130,861	2,747,900
Distributed as under:—						
Capital expenditure on Public Works not Charged against Revenue—State Railways	4,693,502	(a) 4,385,000	9,623,300	65,738,669	...	...
Famine Relief and Insurance—						
Protective Railways	898,100	589,000	500,000	3,099,039	...	...
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	236,237	631,100	109,230	5,537,439	...	...
	5,827,839	5,605,100	10,232,530	74,375,147	...	...
Exchange	174,677	529,000	—52,000	2,007,814	...	...
Total	6,002,516	6,134,100	10,180,530	76,382,961	...	...

‡ Estimates for these lines have not yet been sanctioned hence the outlay is quoted.
(a) Excludes £1,089,000 on account of debit incurred in England for the East Indian and Eastern Bengal Railways.

APPENDIX D.

COMMERCIAL AND FINANCIAL STATISTICS.

ABLE VII.—Actual Capital expenditure on Irrigation—Major works, and Protective Irrigation works, in 1884-85, and estimated expenditure on such works in 1885-86, 1886-87 and to the end of 1886-87, &c.

	Actuals, 1884-85.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.	Total to end of 1886-87.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
IRRIGATION.	£	£	£	£	£	£
MAJOR WORKS.						
Orissa canals	77,359	62,500	64,000	2,260,223	3,110,213	849,990
Midnapore canal	2,407	1,000	3,000	819,224	824,900	5,676
Tidal canal	...	...	..	177,270	177,270	..
Sone canals	39,222	24,500	20,000	2,509,341	2,788,870	279,529
Ganges canal	13,280	6,070	24,590	2,671,618	2,923,442	251,824
Lower Ganges canal	70,886	96,860	124,080	2,765,952	2,772,451	6,499
Agra canal	16,593	2,810	8,180	833,188	871,670	38,482
Eastern Jumna canal	8,449	4,260	6,900	299,359	344,191	44,832
Western Jumna canal	52,515	24,800	28,200	1,015,043	1,079,050	64,007
Bari Doab canal	24,319	12,800	15,600	1,560,900	1,579,860	18,960
Sirhind canal	61,991	89,700	84,200	2,115,339	2,079,283	...
Chenab canal	50,603	57,100	60,400	196,835	293,559	96,724
Godavari Delta system	37,325	29,017	33,600	1,063,620	1,108,869	45,249
Kistna " "	46,509	38,226	48,000	754,118	1,389,978	635,860
Sangam Anicut System	61,681	49,159	37,700	283,571	289,644	6,073
Desert canal	4,809	1,540	6,430	114,744	126,684	11,940
Begari canal	8,654	4,274	...	160,107	162,885	2,778
Eastern Nara Works	32,424	27,789	32,870	497,347	515,903	18,556
Mutha canals	6,930	8,838	5,880	594,559	605,323	10,764
Other projects	83,440	88,577	104,171	2,832,500	...	...
	699,396	629,820	707,801	23,524,858	...	...
Deduct—Outlay incurred from ordinary funds	...	12,710	7,801	20,511	...	...
TOTAL	699,396	617,110	700,000	23,504,347	...	...
MINE RELIEF AND INSURANCE.						
PROTECTIVE IRRIGATION WORKS.						
Betwa canal	82,982	62,500	20,300	399,752	425,141	25,389
Swat River Canal	31,418	12,500	16,200	331,902	354,581	22,679
Rushikulya project	13,673	18,774	28,000	61,242	260,139	198,897
Nira canal	41,452	49,740	20,830	349,917	397,736	53,819
Other projects	83,521	55,060	25,970	393,848	...	...
	253,046	198,574	111,300	1,530,661	...	...
Deduct—Outlay incurred from ordinary funds	...	...	...	285,433	...	...
TOTAL	253,046	198,574	111,300	1,245,228	...	.
GRAND TOTAL	952,442	815,684	811,300	24,749,575	...	...

APPENDIX E.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Gross receipts, working expenses, and net traffic receipts of Guarant and State Railways for five years ending 1884-85, with Revised Estimates for 188 and Budget Estimates for 1886 87.

	Accounts.					Revised Estimate, 1885-86.	Budg Estim 1886-
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.		
	M.	M.	M.	M.	M.	M.	M
GUARANTEED RAILWAYS.							
Open mileage at beginning of year	4,568	4,600	4,616	4,611	4,636	4,528	*
Gross receipts.	£	£	£	£	£	£	£
East Indian	18,660	29,635	...	...	...	...	
Eastern Bengal	484,480	584,879	642,331	488,951	82,325	...	
Madras	617,619	641,334	682,571	691,041	716,965	750,000	75
South Indian	368,547	376,036	376,278	400,362	423,774	442,500	45
Bombay, Baroda and Central India	733,173	976,455	1,075,380	1,211,703	1,221,595	1,290,000	1,30
Great Indian Peninsula	2,615,587	3,483,259	3,496,761	3,342,850	3,514,397	3,620,000	3,62
Oudh and Rohilkhund	459,744	531,386	479,388	578,859	517,633	559,000	61
Sind, Punjab and Delhi	1,190,977	1,009,693	1,032,172	1,122,269	1,129,996	1,067,500	
TOTAL	6,488,787	7,632,677	7,784,881	7,836,035	7,606,685	7,729,000	6,74
Working expenses.							
East Indian	...	29,489	...	...	...	...	
Eastern Bengal	215,984	237,278	266,346	262,305	85,153	...	
Madras	419,988	426,289	433,274	404,655	424,121	445,000	45
South Indian	231,370	248,467	240,198	252,836	281,515	300,000	3
Bombay, Baroda and Central India	356,168	419,097	553,807	497,646	550,449	570,000	58
Great Indian Peninsula	1,411,751	1,638,756	1,725,000	1,751,373	1,779,690	1,800,000	1,85
Oudh and Rohilkhund	252,545	325,890	324,210	303,145	307,793	370,000	38
Sind, Punjab and Delhi	687,668	691,786	660,000	675,932	699,664	600,000	
TOTAL	3,575,474	4,017,052	4,202,835	4,147,892	4,128,385	4,085,000	3,6
Net traffic receipts.							
East Indian	18,660	146	...	...	...	...	
Eastern Bengal	268,496	347,601	375,985	226,646	—2,828	...	
Madras	197,631	215,045	249,297	286,386	292,844	305,000	2
South Indian	137,177	127,569	136,080	147,526	142,259	142,500	1
Bombay, Baroda and Central India	377,005	557,358	521,573	714,057	671,146	720,000	7
Great Indian Peninsula	1,203,836	1,844,503	1,771,761	1,591,477	1,734,707	1,820,000	1,7
Oudh and Rohilkhund	207,199	205,496	155,178	275,714	209,840	189,000	2
Sind, Punjab and Delhi	503,309	317,907	372,172	446,337	430,332	467,500	
TOTAL	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300	3,644,000	3,1

* The Sind, Punjab and Delhi Railway, 691 miles, was purchased by the State on 1st January 1886 and the mileage is shown under State

APPENDIX E—*continued.*

	Actuals.					Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.		
Other State Railways.	M.	M.	M.	M	M.	M.	M.
Open mileage at beginning of year	3,814	4,534	4,821	5,153	5,632	(*a*) 6,860	(*b*) 7,151
Gross receipts.	£	£	£	£	£	£	£
East Indian Railway	4,253,071	4,710,506	4,601,288	4,999,409	4,310,369	4,700,200	4,750,200
Eastern Bengal	...	...	...	...	453,881	452,500	550,000
Rajputana-Malwa	611,949	1,012,348	1,113,335	1,319,710	1,306,991	} 1,650,000	1,650,000
Rewari-Ferozepore	..	...	...	45,140	92,601		
Sindia	22,880	32,863	32,030	25,155	36,832	39,500	39,500
Bhopal	...	...	1,438	2,557	1,281	2,600	4,000
Wardah Coal	24,586	52,980	67,287	76,529	67,822	69,000	70,000
Umaria Colliery		...	...	...	1,572	2,500	25,000
Nagpur and Chhattisgarh	15,905	41,870	85,890	129,565	136,239	149,000	150,000
Burma State Railway	141,146	152,933	158,688	167,717	216,640	237,000	260,000
Jorhat	...	...	...	...	383	3,500	4,600
Patna-Gya	49,828	53,636	39,834	47,019	51,793	51,600	51,700
Northern Bengal	170,325	192,741	227,991	213,274	216,628	230,000	230,000
Tirhoot	54,338	57,878	70,981	98,167	124,972	125,000	137,500
Nalhati	6,732	6,787	7,406	8,063	7,638	7,700	7,700
Calcutta and South-Eastern	14,667	15,962	22,007	31,806	9,465	...	...
Kawnia-Dhurla	...	...	10,627	14,080	15,676	12,500	14,500
Naraingunj-Dacca-Mymensingh	...	...	...	...	2,559	11,500	35,000
Cawnpore-Achnera	18,606	48,785	54,333	57,736	92,930	95,000	103,500
Dildarnagar-Ghazipur	1,788	4,113	4,847	3,480	4,673	4,700	4,700
Bareilly-Pilibhit	...	...	...	...	899	8,200	10,000
Sind, Punjab and Delhi	...	...	...	...	...	} 1,750,000	2,450,000
Punjab Northern, including Northern Section	401,140	327,018	304,758	319,015	336,908		
Indus Valley and Sind-Pishin	682,027	542,580	567,669	691,048	789,493		
Amritsar-Pathankote	...	...	...	...	19,958	28,500	29,500
Dhond and Manmad*	988	14,047	15,998	19,165	20,427	22,300	22,500
Cherrapunji	..	...	...	...	...	...	4,000
Bellary-Kistna	...	...	...	...	...	...	11,500
Katni-Umaria	...	...	...	..	...	...	6,000
Southern Mahratta	...	...	...	77	33,244	100,000	160,000
Bengal Central	...	...	...	...	...	52,500	60,000
Exchange	...	...	...	...	56	63	67
TOTAL	6,521,976	7,267,047	7,386,407	8,268,712	8,351,930	9,805,363	10,841,467
Working expenses.							
East Indian Railway	1,482,316	1,448,794	2,069,398	1,996,842	1,829,235	1,790,000	1,955,000
Eastern Bengal		...	...	...	188,662	282,500	283,500
Rajputana-Malwa	430,206	581,520	588,661	697,384	708,222	} 910,000	940,000
Rewari-Ferozepore	...	...	...	31,326	63,947		
Sindia	19,868	23,792	23,830	11,361	19,572	19,200	20,600
Bhopal	...	...	1,976	2,984	1,746	3,000	3,400
Wardah Coal	44,678	44,743	45,442	21,620	47,603	51,500	53,000
Umaria Colliery	...	..	...	...	1,379	9,000	21,500
Nagpur-Chhattisgarh	11,435	24,602	49,134	64,572	80,480	93,000	104,000
Burma State Railway	85,953	89,676	98,816	102,117	134,468	173,500	175,000
Jorhat	...	...	...	...	725	4,000	4,500
Patna-Gya	27,563	34,117	27,100	23,356	29,825	26,800	28,500
Northern Bengal	92,519	96,046	107,153	123,543	152,031	146,000	136,500
Tirhoot	31,551	34,904	44,052	67,863	96,847	90,000	90,000
Nalhati	6,970	5,500	5,059	5,632	7,213	6,400	6,500
Calcutta and South-Eastern	9,022	19,693	11,623	19,513	8,600	...	...
Carried over	2,242,081	2,403,387	3,072,244	3,168,113	3,370,555	3,604,900	3,822,000

* The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

(*a*).—Includes one-fifth the length of the Bhopal Railway and the whole length of the Sind, Punjab and Delhi Railway.

(*b*).—Includes one-fifth the length of the Bhopal Railway.

APPENDIX E—*concluded.*

	Actuals.					Revised Estimate, 1885-86.	Budget Estimate 1886-87.
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.		
Working expenses—continued.	£	£	£	£	£	£	£
Brought forward	2,242,081	2,403,387	3,072,244	3,168,113	3,370,555	3,604,900	3,822,00
Kawnia-Dhurla	...	...	9,039	10,075	11,980	11,000	12,00
Naraingunj-Dacca-Mymensingh	...	...	...		707	18,000	32,50
Cawnpore-Achnera	10 865	35,503	36,578	36,802	68,492	77,000	73,50
Dildarnagar-Ghazipur	2,318	3,580	4,169	1,222	2,727	2,400	2,60
Bareilly-Pilibhit	...	...	...	...	1,385	6,000	7,00
Sind, Punjab and Delhi	...	...	...	...	...		
Punjab Northern, including Northern Section	306,608	286,750	261,124	252,260	235,918	825,000	1,350,00
Indus Valley and Sind-Pishin	480,956	405,965	370,542	391,727	364,337		
Amritsar-Pathankote	...	...		...	17,535	23,700	24,00
Dhond and Manmad*	47,016	...	...	...	...	...	...
Cherrapunji	...	...	...	...	...	...	4,00
Bellary-Kistna	...	...	...	...	...	...	10,00
Katni-Umaria	...	...	...	...	...	...	4,50
Southern Mahratta	...	...	...	172	33,183	77,500	120,00
Bengal Central	...	...	...	...	...	56,500	55,00
Exchange	...	...	...	...	38,795	38,100	52,00
TOTAL	3,089,844	3,135,185	3,753,696	3,860,371	4,145,614	4,740,100	5,569,1
Net Traffic receipts.							
East Indian Railway	2,770,755	3,261,712	2,531,890	3,002,567	2,481,134	2,910,200	2,795,2
Eastern Bengal	...	...	...	...	265,219	170,000	266,5
Rajputana-Malwa	181,743	430,828	524,674	622,326	598,769	740,000	710,0
Rewari-Ferozepore	...	...	...	13,814	28,654		
Sindia	3,012	9,071	8,200	13,794	17,260	20,300	18,9
Bhopal		...	—538	—427	—465	—400	6
Wardah Coal	—20,092	8,237	21,845	54,909	20,219	17,500	17,0
Umaria Colliery	...	...		...	193	—6,500	3,5
Nagpur and Chhattisgarh	4,469	17,268	36,756	64,993	55,759	56,000	46,0
Burma State Railway	55,193	63,257	59,872	65,600	82,172	63,500	85,0
Jorhat	...	...	...	...	—342	—5 0	1
Patna-Gya	22,265	19,519	12,734	23,663	21,968	24,800	23,2
Northern Bengal	77,806	96,695	120,838	89,731	64,597	84,000	93,5
Tirhoot	22,787	22,974	26,929	30,304	28,125	35,000	47,5
Nalhati	—238	1,287	2,347	2,431	425	1,300	1,2
Calcutta and South-Eastern	5,646	—3,731	10,384	12,293	865	...	...
Kawnia-Dhurla	...	...	1,588	4,005	3,696	1,500	2,5
Naraingunj-Dacca-Mymensingh	...	...	...	...	1,852	—6,500	2,5
Cawnpore-Achnera	7,741	13,282	17,755	20,934	24,438	18,000	30,0
Dildarnagar-Ghazipur	—530	533	678	2,258	1,946	2,300	2,1
Bareilly-Pilibhit	...	...	...	...	—	2,200	3,0
Sind, Punjab and Delhi	...	...	...	...	...		
Punjab Northern, including Northern Section	94,532	40,268	43,634	66,755	100,990	925,000	1,100,0
Indus Valley and Sind-Pishin	01,071	136,615	197,127	299,321	425,156		
Amritsar-Pathankote	...	...		...	2,423	4,800	5,5
Dhond and Manmad*	5,972	14,047	15,998	19,165	20,427	22,300	22,5
Cherrapunji	...	...	...	...	...	...	...
Bellary-Kistna	...	...	...	...	...		1,5
Katni-Umaria	...	...	...	...	...	...	1,5
Southern Mahratta	...	...	...	—95	61	22,500	40,0
Bengal Central	...	...	...	...	...	—4,000	5,0
Exchange	...	...	...	...	—38,739	—38,037	—51,0
TOTAL	3,432,132	4,131,862	3,632,711	4,408,341	4,206,316	5,065,263	5,272,3

* The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India receives a percentage of the gross receipts.

APPENDIX F.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Gross earnings, working expenses and net earnings of Irrigation—major works, and Protective Irrigation works, for five years ending 1884-85, with Revised Estimates for 1885-86, and Budget Estimates for 1886-87.

	Actuals.					Revsied Estimates, 1885-86.	Budget Estimates, 1886-87.
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.		
	£	£	£	£	£	£	£
DIRECT RECEIPTS—							
Orissa canals	26,978	22,315	32,001	23,787	14,358	20,000	20,000
Midnapore canal	21,646	25,007	26,801	26,457	25,796	24,500	24,500
Tidal canal	5,449	4,729	4,503	6,359	4,351	5,500	5,500
Sone canals	47,864	73,629	68,468	60,381	86,247	85,000	83,000
Ganges canal	180,289	193,048	234,125	242,697	291,662	191,200	202,800
Lower Ganges canal	102,828	141,379	157,833	151,441	169,434	135,800	118,000
Agra canal	25,316	59,084	52,793	64,373	79,190	44,500	54,500
Eastern Jumna canal		73,918	83,545	76,452	79,374	57,400	73,200
Betwa canal	...	...	...	...	...	...	6,400
Western Jumna canal	91,013	120,125	115,949	139,240	160,237	96,300	117,000
Chenab canal	...	...	...	...	...	...	500
Bari Doab canal	107,492	112,869	109,429	100,354	105,421	120,000	117,500
Sirhind canal	...	...	...	22	3,249	11,700	43,000
Swat River canal	...	...	...	...	...	...	2,500
Godavari Delta system		9,995	7,675	7,560	9,601	10,400	10,000
Kistna " "		3,956	4,973	3,356	3,300	2,940	3,000
Desert canal		1,010	1,566	1,519	2,865	3,876	3,035
Begari canal		1,850	3,531	3,117	3,456	5,243	2,813
Eastern Nara Works	30,269	2,012	2,057	2,193	1,804	2,242	2,270
Mutha canals		14,160	12,461	15,834	14,069	13,990	14,430
Nira canal		...	...	...	...	22	155
Other projects		6,713	13,272	11,439	20,612	16,719	17,104
Total	639,144	865,799	930,982	936,581	1,075,026	847,332	921,207
PORTION OF LAND REVENUE DUE TO IRRIGATION—							
Ganges canal	44,301	44,301	44,302	44,301	44,301	44,301	44,301
Lower Ganges canal	20,783	20,783	20,783	20,783	20,783	20,783	20,783
Eastern Jumna canal	...	22,153	22,153	22,154	22,154	22,154	22,154
Western Jumna canal	90,761	3,809	5,836	6,265	5,832	5,500	5,000
Bari Doab canal	70,400	9,523	27,997	66,189	27,557	36,700	37,000
Godavari Delta system		157,072	146,845	153,262	160,678	163,400	165,775
Kistna " "		93,190	81,761	94,929	101,609	95,475	100,130
Sangam Anicut system		...	...	...	...	3,990	3,990
Desert canal	571,074	10,026	8,645	8,534	10,834	13,950	13,130
Begari canal		10,305	14,140	15,163	20,386	22,994	24,384
Eastern Nara Works		15,376	10,515	14,236	17,880	21,956	27,157
Other projects		84,682	85,804	88,310	33,804	86,337	91,489
Total	797,319	491,220	469,081	534,126	465,818	537,540	555,293
TOTAL REVENUE—							
Orissa canals	26,978	22,315	32,001	23,787	14,358	20,000	20,000
Midnapore canal	21,646	25,007	26,801	26,457	25,796	24,500	24,500
Tidal canal	5,449	4,729	4,503	6,359	4,351	5,500	5,500
Sone canals	47,864	73,629	68,468	60,381	86,247	85,000	83,000
Ganges canal	224,590	237,349	278,427	286,998	335,963	235,501	247,101
Lower Ganges canal	123,611	162,162	178,616	172,224	190,217	156,583	138,783
Agra canal	25,316	59,084	52,793	64,373	79,190	44,500	54,500
Eastern Jumna canal	...	96,071	105,698	98,606	101,528	79,554	95,354
Betwa canal	...	...	...	...	...	...	6,400
Western Jumna canal	181,774	123,934	121,785	145,505	166,069	101,800	122,000
Chenab canal	...	...	...	...	...	...	500
Bari Doab canal	177,892	142,392	137,426	166,543	132,978	156,700	154,500
Sirhind canal	...	...	...	22	3,249	11,700	43,000
Swat River canal	...	...	...	...	...	...	2,500
Godavari Delta system		167,067	154,520	160,822	170,279	173,800	175,775
Kistna " "		97,146	86,734	98,285	104,909	98,415	103,130
Sangam Anicut system		...	...	...	...	3,990	3,990
Desert canal		11,036	10,211	10,053	13,699	17,826	16,165
Begari canal	601,343	12,155	17,971	18,280	23,842	28,237	27,197
Eastern Nara Works		17,388	12,572	16,429	19,684	24,198	29,427
Mutha canals		14,160	12,461	15,834	13,752	13,990	14,430
Nira canal		...	...	...	...	22	155
Other projects		91,395	99,076	99,749	54,733	103,056	108,593
Total	1,436,463	1,357,019	1,400,063	1,470,707	1,540,844	1,384,872	1,476,500

APPENDIX F—(*contd.*)

COMMERCIAL AND FINANCIAL STATISTICS.

Table IX.—Gross earnings, working expenses and net earnings Irrigation,—major works and Protective Irrigation works, for five years ending 1884-85, with Revised Estimates for 1885-86, and Budget Estimates for 1886-87—*contd.*

	Actuals.					Revised Estimates, 1885-86.	Budget Estimates, 1886-87.
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.		
	£	£	£	£	£	£	£
Working Expences—							
Orissa canals	30,607	32,866	34,154	29,313	31,573	34,460	31,500
Midnapore canal	18,922	22,847	23,808	21,565	22,317	20,540	20,500
Tidal canal	2,559	2,868	4,057	4,658	3,689	4,900	4,100
Sone canals	47,257	45,732	52,984	51,447	60,396	56,800	56,400
Ganges canal	81,559	80,833	82,949	86,198	92,609	93,020	95,260
Lower Ganges canal	40,992	50,101	63,215	64,751	82,154	76,574	82,540
Agra canal	20,651	22,638	21,761	23,859	26,565	26,700	27,240
Eastern Jumna canal	...	17,287	19,917	19,564	19,164	20,275	21,800
Betwa canal	...	...	...	...	...	300	10,170
Western Jumna canal	37,343	39,143	44,655	44,284	44,177	47,570	42,500
Chenab canal	...	...	...	...	..	...	2,100
Bari Doab canal	38,792	46,114	51,897	52,960	47,289	52,800	47,200
Sirhind canal	...	...	...	1,653	14,022	20,760	22,600
Swat River canal	...	...	...	...	...	2,200	3,000
Godavari Delta system		29,710	31,583	38,243	50,476	47,503	42,000
Kistna " "		24,307	27,217	27,922	27,691	29,474	31,200
Sangam Anicut system		...	...	...	...	521	2,800
Desert canal		1,266	1,173	2,040	3,149	2,034	2,910
Begari canal	106,791	4,936	7,066	5,549	5,835	5,762	6,410
Eastern Nara Works		5,143	5,602	5,903	6,488	6,745	5,900
Mutha canals		6,224	5,795	5,961	6,831	6,288	6,280
Nira canal		...	...	...	...	1,519	3,125
Other projects		23,620	24,103	28,967	26,998	36,463	44,040
Total	425,473	455,635	501,936	514,837	571,423	593,208	611,670
Net Revenue—							
Orissa canals	—3,629	—10,551	—2,153	—5,526	—17,215	—14,460	—11,500
Midnapore canal	2,724	2,160	2,993	4,892	3,479	3,960	4,000
Tidal canal	2,890	1,861	446	1,701	662	600	1,400
Sone canals	607	27,897	15,484	8,934	25 851	28,200	26,600
Ganges canal	143,031	156,516	195,478	200,800	243,354	142,481	151,845
Lower Ganges canal	82,619	112,061	115,401	107,473	108,063	80,009	56,243
Agra canal	4,665	36,446	31,032	40,514	52,625	17,800	27,260
Eastern Jumna canal	...	78,784	85,781	79,042	82,364	59,279	73,460
Betwa canal	...	...	...	...	...	—300	—3,770
Western Jumna canal	144,431	84,791	77,130	101,221	121,892	54,230	79,500
Chenab canal	...	...	...	...	...	...	—1,600
Bari Doab canal	139,100	96,278	85,529	113,583	85,689	103,900	107,300
Sirhind canal	...	...	...	—1,631	—10,773	—9,060	20,400
	...	...	...	...	...	—2,200	—500
Godavari Delta system		137,357	122,937	122,579	119,803	126,297	133,775
Kistna " "		72,839	59,517	70,363	77,218	68,941	71,930
Sangam Anicut system		...	...	...	...	3,469	1,190
Desert canal		9,770	9,038	8,013	10 550	15,792	13,255
Begari canal	494,552	7,219	10,905	12,731	18,007	22,475	20,787
Eastern Nara Works		12,245	6,970	10,526	13,196	17,453	23,522
Mutha canals		7,936	6,666	9,873	6,921	7,702	8,150
Nira canal		...	...	...	...	—1,497	—2,970
Other projects		67,775	74,973	70,782	27,735	66,593	64,553
Total	1, 010,990	901,384	898,120	955,872	969,620	791,664	864,830

APPENDIX G.

Capital account of Guaranteed and Subsidized Railways.

Table X.—Abstract of Budget Estimates of Capital transactions of Guaranteed Railways, 1885-86 and 1886-87.

RAILWAYS.	Amount in Rupees.			Amount of Exchange.			Amount in Pounds Sterling.		
	1885-86.		Budget, 1886-87.	1885-86.		Budget, 1886-87.	1885-86.		Budget, 1886-87.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
GUARANTEED RAILWAYS.									
RECEIPTS.									
dras	19,50,000	18,50,000	50,50,000	1,63,000	1,54,000	4,21,000	178,700	169,600	462,900
th Indian	11,20,000	13,00,000	12,75,000	47,000	54,000	53,000	107,300	124,600	122,200
mbay, Baroda and Central India	24,00,000	27,00,000	27,50,000	2,00,000	2,25,000	2,29,000	220,000	247,500	252,100
at Indian Peninsula	75,00,000	74,00,000	75,00,000	6,25,000	6,17,000	6,25,000	687,500	678,300	687,500
th and Rohilkhund	16,00,000	17,20,000	16,00,000	...	...	...	160,000	172,000	160,000
d, Punjab and Delhi	28,30,000	27,50,000	...	2,3[illegible],000	2,29,000	...	259,400	252,100	...
TOTAL	1,74,00,000	1,77,20,000	1,81,75,000	12,71,000	12,79,000	13,28,000	1,612,900	1,644,100	1,684,700
ADVANCES.									
dras	14,50,000	15,00,000	18,90,000	1,21,000	1,25,000	1,58,000	132,900	137,500	173,200
th Indian	9,80,000	8,00,000	10,25,000	41,000	33,000	43,000	93,900	76,700	98,200
mbay, Baroda and Central India	22,50,000	21,00,000	24,00,000	1,88,000	1,75,000	2,00,000	206,200	192,500	220,000
at Indian Peninsula	50,00,000	44,00,000	45,00,000	4,17,000	3,67,000	3,75,000	458,300	403,300	412,500
th and Rohilkhund	57,00,000	50,00,000	44,00,000	...	...	...	570,000	500,000	440,000
d, Punjab and Delhi	19,30,000	19,00,000	...	1,61,000	1,58,000	...	176,900	174,200	...
TOTAL	1,73,10,000	1,57,00,000	1,42,15,000	9,28,000	8,58,000	7,76,000	1,638,200	1,484,200	1,343,900
NET RECEIPTS.									
dras	5,00,000	3,50,000	31,60,000	42,000	29,000	2,63,000	45,800	32,100	289,700
th Indian	1,40,000	5,00,000	2,50,000	6,000	21,000	10,000	13,400	47,900	24,000
mbay, Baroda and Central India	1,50,000	6,00,000	3,50,000	12,000	50,000	29,000	13,800	55,000	32,100
at Indian Peninsula	25,00,000	30,00,000	30,00,000	2,08,000	2,50,000	2,50,000	229,200	275,000	275,000
th and Rohilkhund	—41,00,000	—32,80,000	—28,00,000	...	...	...	—410,000	—328,000	—280,000
d, Punjab and Delhi	9,00,000	8,50,000	...	75,000	71,000	...	82,500	77,900	...
TOTAL	90,000	20,20,000	39,60,000	3,43,000	4,21,000	5,52,000	—25,300	159,900	340,800
SUBSIDIZED RAILWAYS.									
RECEIPTS.									
tal received in India: Southern Mahratta	28,000	1,500	27,000	5,000	250	4,500	2,300	125	2,250
tal received in India: Indian Midland	...	...	...	...	...	...	...	...	...
on remittances India: Southern Mahratta	...	...	...	1,54,000	1,36,000	2,67,000	—15,400	—13,600	—26,700
on remittances India: Indian Midland	...	...	...	...	47,000	3,33,300	...	—4,700	—33,330
TOTAL	28,000	1,500	27,000	1,59,000	1,83,250	6,04,800	—13,100	—18,175	—57,780
WITHDRAWALS.									
hern Mahratta	1,04,68,000	87,50,000	93,43,000	17,45,000	14,58,000	15,57,000	872,300	729,200	778,600
an Midland	...	82,50,000	1,62,30,000	...	16,50,000	32,46,000	...	660,000	1,298,400
Total	1,04,68,000	1,70,00,000	2,55,73,000	17,45,000	31,08,000	4[illegible],03,000	872,300	1,389,200	2,077,000
Net Withdrawals	1,04,40,000	1,69,98,500	2,55,46,000	15,86,000	29,24,750	41,98,200	885,400	1,407,375	2,134,780
RANTEED AND SUBSIDIZED RAILWAYS.									
Net Withdrawals	1,03,50,000	1,49,78,500	2,15,86,000	12,43,000	25,03,750	36,46,200	910,700	1,247,475	1,794,780

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVII OF 1885-86.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 28th Feb. 1885. Total.	Per mile open.	Total mean length open.	Receipts for week ending 27th Feb. 1886. Total.	Per mile open.	Total receipts from 1st April 1884 to 28th Feb. 1885. Total.	Per mile open per week.	Total receipts from 1st April 1885 to 27th Feb. 1886. Total.	Per mile open per week.	Total Increase in 1885-86.	Total Decrease in 1885-86.
			R	R		R	R	R	R	R	R	R	R
	Guaranteed.												
27th Feb. 1886	Oudh and Rohilkhand	594	1,08,261	182	680	1,37,035	202	46,13,886	170	51,41,281	174	5,27,395	...
27th ditto	Madras	861	1,59,933	186	861	1,60,961	187	65,55,441	160	68,69,495	168	3,14,054	...
27th ditto	South Indian	654	1,35,885	208	654	87,180	133	38,80,321	125	40,69,020	131	1,88,699	...
6th Mar. 1886	Great Indian Peninsula	1,504	9,14,746	608	1,504	8,44,686	562	3,10,89,167	433	3,24,05,276	453	13,16,109	...
27th Feb. 1886	Bombay, Baroda and Central India	461	2,44,333	530	461	2,78,000	603	1,09,85,530	499	1,17,36,751	535	7,51,221	...
	TOTAL	4,074	15,63,158	384	4,160	15,07,862	362	5,71,24,345	296	6,02,21,823	308	30,97,478	...
	State.												
6th Mar. 1886	East Indian	1,509	9,45,780	627	1,515	10,07,653	665	3,85,37,641	535	4,25,68,519	591	40,30,878	...
27th Feb. 1886	Eastern Bengal	233	89,569	384	233	1,12,483	483	50,12,154	451	41,52,748	375	...	8,59,4[illegible]
6th Mar. 1886	Nalhati	27	1,879	69	27	1,547	57	70,623	55	70,877	55	254	...
6th ditto	Northern Bengal	249	43,837	176	249	60,600	243	20,07,306	169	21,09,819	177	1,02,513	...
6th ditto	Kaunia-Dharlla	37	3,443	93	37	2,813	76	1,38,404	78	1,14,817	65	...	23,5[illegible]
6th ditto	Tirhoot	226	25,747	114	226	29,302	130	11,40,399	115	11,63,317	108	22,918	...
6th ditto	Patna-Gya	57	13,867	243	57	9,626	169	4,83,070	177	4,40,241	162	...	42,8[illegible]
27th Feb. 1886	Cawnpore-Achnera	249	19,344	78	253	26,682	105	8,66,843	73	8,35,217	69	...	31,6[illegible]
6th Mar. 1886	Dildarnagar-Ghazipur	12	1,144	95	12	930	77	42,931	75	41,925	74	...	1,00[illegible]
27th Feb. 1886	Rajputana-Malwa (a)	1,411	3,25,481	231	1,411	3,71,000	263	1,25,28,375	200	1,48,40,249	221	23,11,874	...
27th ditto	Wardha Coal	45	19,220	427	45	16,822	374	6,09,655	284	5,73,784	268	...	35,87[illegible]
6th Mar. 1886	Nagpur and Chhattisgarh	149	37,044	249	149	43,459	292	11,88,701	167	12,81,359	181	92,658	...
27th Feb. 1886	British Burma	254	76,548	301	327	72,789	223	18,52,236	162	19,93,681	137	1,41,445	...
6th Mar. 1886	Sindia	75	12,430	167	75	9,882	132	3,47,753	98	3,32,365	93	...	15,3[illegible]
27th Feb. 1886	North-Western	1,803	5,20,321	288	1,803	5,52,019	306	2,00,73,509	232	2,59,78,644	303	59,05,135	...
27th ditto	Amritsar-Pathankot	66	5,279	80	66	6,497	98	2,02,370	69	2,62,452	83	60,082	...
27th ditto	Bareilly-Pilibhit	36	3,103	86	36	3,020	84	(b)21,747	30	70,376	41	48,629	...
6th Mar. 1886	Naraingunj-Dacca-Mymensingh	10	2,101	210	86	6,410	74	(c)15,494	194	1,02,158	37	86,664	...
20th Feb. 1886	Jorhat	...	(d)	...	...	(d)	...	(e)3,180	14	(f)31,532	27	28,352	...
	TOTAL	4,939	12,00,357	243	5,092	13,25,881	260	4,66,04,750	203	5,43,95,561	227	77,90,811	...
	GRAND TOTAL (GUARANTEED AND STATE)	10,522	37,09,295	353	10,767	38,41,396	357	14,22,66,736	287	15,71,85,903	308	1,49,19,167	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,56,25,034	153	8,47,61,633	166	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,66,41,702	134	7,24,24,270	142	57,82,568	...
	Assisted Companies.												
27th Feb. 1886	Bengal Central	126	10,647	84	126	11,815	94	4,65,828	78	4,76,675	80	10,847	...
27th ditto	Rohilkhand and Kumaon	67	7,290	109	67	6,932	103	(b)67,513	50	2,26,153	71	1,58,640	...
27th ditto	Assam	78	4,694	60	78	7,165	92	2,07,815	62	2,49,813	65	41,998	...
27th ditto	Southern Mahratta	214	9,418	44	315	26,270	83	2,65,546	37	9,06,216	67	6,40,670	...
27th ditto	Bengal and North-Western	303	27,830	92	303	37,840	125	(g)1,84,872	38	12,34,297	85	10,49,425	...
6th Mar. 1886	Tarakessur	22	6,883	313	22	5,900	268	(h)52,364	282	2,24,252	212	1,71,888	...
	TOTAL	810	66,762	82	911	95,922	105	12,43,938	54	33,17,406	79	20,73,468	...
	Native States.												
27th Feb. 1886	Bhavnagar-Gondal	193	21,398	111	193	20,103	104	10,12,719	110	8,53,816	93	...	1,58,90[illegible]
27th ditto	Jodhpore	44	2,688	61	64	4,320	68	64,117	35	1,63,547	54	99,430	...
20th ditto	Nizam's	...	(d)	...	...	(d)	...	(j)8,67,399	153	(f)10,36,661	184	1,69,262	...
27th ditto	Mysore	140	7,709	53	140	7,516	54	3,46,534	63	4,00,162	60	53,628	...
27th ditto	Rajpura-Patiala	16	801	50	16	1,886	118	(k) 11,008	40	49,088	64	38,080	...
	TOTAL	393	32,596	83	413	33,825	82	23,01,777	102	25,03,274	99	2,01,497	...

N.B.—As regards the figures in column "*Total receipts from 1st April to date*," audited figures have been availed of as far as possible.

(a) Including Rewari-Ferozepore State Railway.
(b) Total receipts from 12th October 1884 to 28th February 1885.
(c) Total receipts from 4th January to 28th February 1885.
(d) Return not received.
(e) Total receipts from 15th December 1884 to 21st February 1885.
(f) Total receipts from 1st April 1885 to 20th February 1886.
(g) Total receipts from 2nd April 1884 to 28th February 1885.
(h) Total receipts from 1st January 1884 to 28th February 1885.
(j) Total receipts from 1st April 1884 to 21st February 1885.
(k) Total receipts from 1st November 1884 to 28th February 1885.

FORT WILLIAM,
The 23rd March 1886.

FRED. FIREBRACE, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

RETURN OF ACCIDENTS ON INDIAN RAILWAYS FOR THE THIRD QUARTER OF 1885.

No. 282 R. T., Fort William, March 18, 1886.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 200 R.T., dated 10th March 1885.
" " " No. 1155 R.T., dated 15th December 1885.

Read also—

Director General of Railways' No. 0136 T., dated 4th March 1886.
Abstract Returns of Accidents to trains, &c., on the open lines of railway in India for the quarter ending 30th September 1885.

OBSERVATIONS.—As compared with the corresponding quarter of the previous year, the number of accidents to trains, rolling stock, permanent-way, &c., shows an increase of 60, or 9·27 per cent., against an increase of 1,124 miles, or 10·22 per cent., in the mean mileage worked, and of 1,591,225 miles, or 18·07 per cent., in the train mileage. The following are the Railways on which the numbers chiefly vary:—

RAILWAY.	ACCIDENTS.				TRAIN MILEAGE	
	Increase.	Decrease.	Percentage of increase	Percentage of decrease.	Percentage of increase.	Percentage of decrease.
East Indian	20	...	71		14	...
Oudh and Rohilkhand	14	...	108	...	35	...
Southern Mahratta	10	...	83	.	148	...
Bengal and North-Western	27	...	2,700		1,099	
Darjeeling-Himalayan		18	...	82	...	16
Indus Valley	25	...	45	..	29	...
Eastern Bengal	..	18	...	32	.	5
Nalhati	10	...	500	...	..	4

2. Besides the above, there were 5 accidents each on the Rohilkhand-Kumaon (including Bareilly-Pilibhit line) and Jorhat Railways. These lines were not opened during the corresponding period of 1884.

3. Of the increase of 20 accidents on the East Indian Railway, 4 were under "Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line," 4 under "Trains running over cattle on the line," and 8 under "Slips in cuttings or embankments." Under the latter head there was not a single case in the third quarter of 1884.

4. On the Oudh and Rohilkhand Railway the increase mainly took place under "Trains running over cattle on the line," the number of cases being 19 against 9.

5. The increases on the Southern Mahratta and Bengal and North-Western Railways are due to increased train mileage consequent on the opening of new sections. The accidents on these two lines numbered 22 and 28 against 12 and 1 respectively.

6. On the Indus Valley Railway the number of "Goods trains or parts of goods trains, engines, &c., leaving the rails" increased from 2 to 9, cases of "the bursting of boilers or tubes, &c., of engines" from 1 to 11, and of "fire in trains" from 7 to 15. The number of cattle accidents diminished from 21 to 12.

7. The total number of accidents on the Nalhati Railway rose from 2 to 12, of which 6 occurred under "Trains running over cattle on the line" and 3 under "Failure of machinery, springs, &c., of engines."

8. The decrease on the Darjeeling-Himalayan Railway was general, the total number of accidents being 4 only against 22.

9. On the Eastern Bengal Railway, with the exception of the cattle accidents, the number of which diminished from 31 to 23, there was no large decrease under any particular head.

10. The casualties resulting from accidents to trains, &c., were, among passengers and others, 3 injured against 8 injured; and among servants 1 killed and 12 injured against 1 killed. Of the casualties to Railway servants, injury to 4 men was due to a slight collision which occurred at Madhupur, East Indian Railway, between an up-passenger train and a brake-van, while the latter was being pushed by a pilot engine.

11. The following table exhibits the number of accidents under the different classes, and the number of persons killed and injured thereby:—

Description.	Number of accidents.	Number of passengers and others.		Number of Servants.		Total.	
		Killed.	Injured	Killed.	Injured.	Killed.	Injured.
Collisions between passenger trains or parts of passenger trains	2	...	...	...	...	...	...
Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	12	...	...	...	4	...	4
Collisions between goods trains or parts of goods trains	14	...	...	...	1	...	1
Collisions between light engines	3	...	...	...	...	...	...
Passenger trains, or parts of passenger trains, leaving the rails	30	...	...	...	...	...	...
Goods trains, or parts of goods trains, engines, &c., leaving the rails	58	...	...	...	...	...	...
Trains or engines travelling in the wrong direction through points	9	...	...	...	...	...	...
Trains running into stations or sidings at too high a speed	3	...	...	...	...	...	...
Trains running over cattle on the line	283	...	...	...	...	...	...
Trains running over obstructions on the line	15	...	...	...	1	...	1
Trains running through gates at level-crossings	6	...	...	...	1	...	1
The bursting of boilers or tubes, &c., of engines	15	...	...	...	...	...	...
The failure of machinery, springs, &c., of engines	53	...	...	...	...	...	...
The failure of tyres	2	...	...	...	...	...	...
Ditto of axles	5	...	...	...	...	...	...
Ditto of brake apparatus	1	...	...	...	...	...	...
Ditto of couplings	28	...	...	...	1	...	1
Ditto of tunnels, bridges, viaducts, culverts, &c.	2	...	...	...	...	...	...
Broken rails	7	...	...	...	...	...	...
The flooding of portions of permanent-way	43	...	2	...	1	...	3
Slips in cuttings or embankments	17	...	...	...	...	...	...
Fire in trains	32	...	...	...	...		...
Fire at stations, or involving injury to bridges or viaducts	1	...	...	...	...	...	...
Other accidents	66	...	1	1	3	1	4
Total	707	...	3	1	12	1	15

12. The number of cases in which "passenger trains or parts of passenger trains" left the metals increased from 18 to 30, owing chiefly to there having been 9 accidents of this description against 1 on the Bengal and North-Western Railway.

13. The accidents in which "goods trains, or parts of goods trains, engines, &c.," left the rails were most numerous on the Bengal and North-Western and Indus Valley Railways, being 14 and 9, respectively, out of a total of 58.

14. The cattle accidents numbered 283 against 280. On the Rajputana-Malwa Railway alone there occurred 51 accidents, being the largest number as compared with other lines. In reviewing the Accident Returns for the 2nd quarter of 1885, the Government of India called the attention of the Govern-

ment of Bombay to the frequency of these accidents, and asked for a report on the progress recently made in fencing the Rajputana-Malwa Railway, and as to what steps it is proposed to take to complete the fencing on those portions of the line where cattle accidents occur most frequently, but as yet no answer has been received by the Government of India. Compared with the corresponding quarter of 1884, there is a decrease of 8 in the number of accidents on this line. Next to it stands the South Indian Railway, but on this the number has also diminished from 42 to 29, or by 13.

15. Of the 15 cases of "the bursting of boilers or tubes, &c., of engines," 11 took place on the Indus Valley Railway alone; and of the 53 cases of "Failure of machinery, springs, &c., of engines," 13 took place on the Sind, Punjab and Delhi Railway, and 15 on the Indus Valley Railway.

16. The couplings failed in 28 instances, of which one-third, or 9, occurred on the Rajputana-Malwa Railway.

17. The number of cases of "Flooding of portions of permanent-way" was also the largest on the Rajputana-Malwa Railway, being 13 out of a total of 43. On the Great Indian Peninsula Railway there has been a decrease from 14 to 5 under this class of accidents.

18. The cases of "Fire in trains" were the most numerous on the Indus Valley State Railway, the number being 15 out of a total of 32. This is a wood-burning line.

19. The number of accidents classed as "Other accidents" rose from 34 to 66, of which 27, or 41 per cent., occurred on the Bombay, Baroda and Central India Railway alone.

20. The casualties to passengers from causes other than accidents to trains, &c., were—

	Killed.	Injured.
From falling between carriages and platforms	...	1
Falling on to the platform, ballast, &c., when getting into, or out of, trains	...	4
Whilst crossing the line at stations	1	...
Falling out of carriages during the travelling of trains	3	15
Other accidents	4	4
TOTAL	8	24

21. And the accidents to servants in the employ of Railways, or of contractors, whilst performing duties connected directly with the transit of passengers and goods from causes other than accidents to trains, &c., were—

	Killed.	Injured.
During shunting operations	4	13
Falling off engines, vans, wagons, &c.	1	18
Coming in contact with overbridges, &c., during the travelling of trains	1	...
Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines	...	1
Getting on, or off trains, engines, &c.	2	11
Whilst loading, unloading, or sheeting	2	12
Whilst working on the permanent-way or in sidings	1	2
Whilst walking along the line on the way home or to work	1	...
Whilst walking, crossing, or standing on the line	4	7
Whilst attending to the machinery of engines, cleaning them, &c.	...	5
Whilst attending to gates at level-crossings	2	2
Falling or being caught between vehicles and platforms	1	3
Falling off ladders, scaffolds, platforms, &c.	...	5
By falling of lamps, wagon-doors, timber, weights, &c.	1	6
Whilst coupling or uncoupling wagons	2	6
Miscellaneous	4	23
TOTAL	26	114

22. Of other persons killed and injured by running trains, &c., 4 were killed and 2 injured whilst passing over the line at level-crossings; 45 were killed and 15 injured whilst trespassing on the line; 18 committed suicide, and 2 were injured in attempting to commit suicide; and 3 were killed and 3 injured from miscellaneous causes.

23. The following table shows the total number of persons killed and injured from causes connected with the working of trains, as compared with the corresponding quarter of 1884 :—

	3RD QUARTER, 1884.		3RD QUARTER, 1885.	
	Killed.	Injured.	Killed.	Injured.
Passengers.				
From causes beyond their own control . . .	1	11	...	3
From misconduct or want of caution . . .	5	24	8	24
Servants.				
From causes beyond their own control . . .	3	9	4	21
From misconduct or want of caution	20	79	23	105
Othe s.				
Whilst passing at level-crossings	3	3	4	2
Trespassers, including suicides	43	8	63	17
Other persons	5	2	3	3
TOTAL .	80	136	105	175

24. In addition to the above, 16 persons are reported to have been killed and 46 injured in yards, workshops, &c., and 72 persons to have met death in carriages and at stations from causes unconnected with the working of trains.

RESOLUTION.—The attention of the Government of Bombay should be invited to the remarks in para. 14, with a view to the supply to the Government of India of the report on the fencing of the Rajputana-Malwa Railway therein referred to.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, British Burma and Assam.
The Residents, Hyderabad and Mysore.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways.

ORDER.—Ordered, that this Resolution with the Abstract Returns be communicated to the Local Governments, Administrations, and Officers noted in the margin, for information.

Ordered also, that copies be forwarded to the Secretary of State for the information of Her Majesty's Government.

Ordered further, that this Resolution with the Abstract Returns be published in the Supplement to the *Gazette of India.*

FRED. FIREBRACE, *Major, R.E.,*

Under Secretary.

Statement showing the dates on which the Returns of Accidents on the undermentioned Railways for the Third Quarter of 1885 were received by the Government of India.

Number.	Railways.	Date of Receipt.			Remarks.
1	Bengal and North-Western	17th October	1885.		
2	Rohilkhand-Kumaun, including Bareilly-Pilibheet State Railway	20th	,,	,,	
3	Bhavnagar-Gondal	21st	,,	,,	
4	Nágpur-Chhattísgarh	27th	,,	,,	
5	Oudh and Rohilkhand	30th	,,	,,	
6	Punjab Northern	31st	,,	,,	
7	Eastern Bengal	2nd November		,,	
8	H. H. the Nizam's	2nd	,,	,,	
9	Mysore	2nd	,,	,,	
10	Indus Valley	3rd	,,	,,	
11	Wardha Coal	3rd	,,	,,	
12	South Indian	9th	,,	,,	
13	Deoghur	11th	,,	,,	
14	Cawnpore-Achnera	13th	,,	,,	
15	Jodhpore	14th	,,	,,	
16	Great Indian Peninsula	16th	,,	,,	
17	Sind, Punjab and Delhi	16th	,,	,,	
18	Southern Mahratta	16th	,,	,,	
19	Burma	18th	,,	,,	
20	Bombay, Baroda and Central India	21st	,,	,,	*
21	H. H. the Gaekwar's	21st	,,	,,	* Information *re* Passenger and Train mileages furnished.
22	Madras	24th	,,	,,	*
23	Nalháti	27th	,,	,,	
24	Northern Bengal	27th	,,	,,	
25	Kaunia-Dharlla	27th	,,	,,	
26	Tirhoot	27th	,,	,,	
27	Náráyangunj-Dacca-Mymensing	27th	,,	,,	
28	Rajputana-Malwa	30th	,,	,,	
29	East Indian	11th December		,,	† † Tables 1 to 4.
30	Thaton-Duyinzaik	23rd	,,	,,	
31	Darjeeling-Himalayan	31st	,,	,,	

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TABLE No 1.

GENERAL TOTAL.

NUMBER of PERSONS reported during the Third Quarter of 1885 as KILLED or INJURED on the several RAILWAYS open for Traffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS; and distinguishing also, in the case of the two former Classes, between ACCIDENTS happening from Causes beyond their own Control, and ACCIDENTS happening otherwise.

Mean mileage open.	RAILWAYS.		Passengers. From Causes beyond their own Control.		Passengers. From their own Misconduct or want of Caution.		Passengers. Total		Railway Servants or Servants of Contractors. From Causes beyond their own Control.		Railway Servants. From their own Misconduct or want of Caution.		Railway Servants. Total		Other Persons. Whilst passing over Railways at Level-Crossings.		Other Persons. Trespassers and Suicides.		Other Persons. Miscellaneous, not included in preceding columns.		Other Persons. Total		Total all Classes.	
			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
(a) 1,653	East Indian	1884	1	2	2	6	3	8	...	4	5	22	5	26	1	...	19	2	...	1	20	3	28	37
1,675		1885	...	1	4	11	4	12	1	9	2	26	3	35	1	...	21	3	...	3	22	6	29	53
	GUARANTEED.																							
861	Madras	1884	...	7	...	1	...	8	...	...	...	5	...	5	1	...	2	...	...	...	3	...	3	13
861		1885	...	...	...	1	...	1	1	1	1	5	2	6	...	...	1	...	...	...	1	...	3	7
(b) 654	South Indian	1884	...	...	...	2	...	2	...	...	...	6	...	6	...	...	...	...	2	...	2	...	2	8
654		1885	...	...	...	...	...	...	...	...	...	2	...	2	1	1	...	1	...	...	1	2	1	4
(a) 1,450½	Great Indian Peninsula	1884	...	1	1	1	1	2	...	...	6	14	6	14	...	...	2	1	1	...	3	1	10	17
1,496¾		1885	...	...	1	2	1	2	...	...	8	21	8	21	1	1	12	...	...	...	13	1	22	24
(c) 461	Bombay, Baroda and Central India	1884	...	...	...	2	...	2	...	...	...	2	...	2	...	...	2	...	...	...	2	...	2	4
461		1885	...	...	1	1	1	1	...	...	...	3	3	3	...	...	1	...	...	...	1	...	5	4
(d) 740	Sind, Punjab and Delhi	1884	...	1	1	4	1	5	...	1	1	11	1	12	...	...	2	...	...	...	2	...	4	17
(e) 763		1885	...	...	...	3	...	3	...	2	1	6	1	8	...	...	2	...	...	...	2	...	3	11
547	Oudh and Rohilkhand	1884	...	...	...	...	...	...	...	...	1	...	1	...	...	1	2	2	...	...	2	3	2	4
601		1885	...	...	...	2	...	2	...	...	...	7	...	7	...	...	3	5	...	...	3	5	3	14
	ASSISTED COMPANIES.																							
70¾	Southern Mahratta	1884	...	...	...	...	...	...	2	2	...	...	2	2	...	...	1	1	...	...	1	1	3	3
315¼		1885	...	...	...	...	...	...	...	...	1	4	1	4	...	...	...	...	...	...	...	...	1	4
71	Bengal and North-Western	1884	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
303		1885	...	...	...	...	...	...	2	1	1	1	3	2	...	...	2	...	...	...	2	...	5	2
6½	Deoghur	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6½		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	Assam (j)	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
50	Darjeeling-Himalayan	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1(f)	...	1	...	1
51		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	Rohilkhand-Kumaun, including Bareilly-Pilibheet State Railway	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
91		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	...
...	Thaton-Duyinzaik	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

		IMPERIAL STATE.																								
446¾	Punjab Northern	1884	...	...	...	3	...	3	...	...	2	2	2	2	...	...	1	...	...	...	1	...	3	5
446¾		1885	...	...	...	...	...	...	...	1	1	1	1	2	...	...	3	1	...	...	3	1	4	3
(g) 653	Indus Valley	1884	...	...	1	1	1	1	...	1	4	1	4	2	...	...	...	1	...	...	...	1	5	4
653		1885	...	...	...	2	...	2	...	2	...	2	...	4	...	...	1	...	...	...	1	...	1	6
(h) 1260	Rajputana-Malwa	1884	...	...	...	2	...	2	...	...	...	6	...	6	...	1	3	...	...	...	3	1	3	9
(i) 1411¼		1885	...	2	...	...	...	2	...	2	1	8	1	10	...	...	5	3	...	...	5	3	6	15
359	Eastern Bengal	1884	...	...	...	...	...	...	...	...	...	1	...	1	1	...	2	...	1	...	4	...	4	1
359		1885	...	...	...	...	...	...	...	...	1	14	1	14	...	...	3	2	...	...	3	2	4	16
45	Wardha Coal	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		PROVINCIAL STATE.																								
27¼	Nalháti	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27¼		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
249	Northern Bengal	1884	...	...	...	...	...	...	...	...	2	2	2	2	...	...	2	...	...	...	2	...	4	2
249¼		1885	...	...	...	...	...	...	...	1	2	1	2	2	...	...	3	...	...	...	3	...	5	2
37	Kaunia-Dharlla	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
37		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
193	Tirhoot	1884	...	...	...	...	...	...	1	...	...	...	1	...	...	...	1	...	1	...	2	...	3	...
226		1885	...	...	...	...	...	...	...	...	...	1	...	1	...	...	3	...	1	...	4	...	4	1
...	Narayangunj-Dacca-Mymensing ...	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
59¾		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
240	Cawnpore-Achnera	1884	...	...	...	1	...	1	...	...	...	2	...	2	...	...	1	...	...	...	1	...	1	3
248½		1885	...	...	2	1	2	1	...	...	...	...	...	...	1	...	1	...	1	...	3	...	5	1
149	Nágpur-Chhattísgarh	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
149		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1	...
253	Burma	1884	...	...	...	...	...	...	...	1	...	1	...	2	...	...	3	...	...	...	3	...	3	2
327		1885	...	...	...	1	...	1	...	1	1	2	1	3	...	...	1	2	...	...	1	2	2	6
...	Jorhat	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		NATIVE STATES.																								
193¼	Bhavnagar-Gondal	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	...	1
193		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
59	H. H. the Gaekwar's	1884	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
59		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
43	Jodhpore	1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
64		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
121	H. H. the Nizam's	1884	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	2
121		1885	...	...	...	...	...	...	...	1	...	1	...	2	...	...	...	...	...	...	...	...	...	2
110	Mysore	1884	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
140		1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11,003	TOTAL ...	1884	1	11	5	24	6	35	3	9	20	79	23	88	3	3	43	8	5	2	51	13	80	136
12,127¼		1885	...	3	8	24	8	27	4	21	23	105	27	126	4	2	63	17	3	3	70	22	105	175

(a) Includes the State Branch lines worked by the undertaking.
(b) Excludes figures for the Pondicherry Railway.
(c) Includes the Patri Branch worked by the Company.
(d) Includes the Amritsar-Pathankot Railway worked by the Company, but excludes 13 miles between Ghaziabad and Delhi.
(e) Includes the Amritsar-Pathankot and Rajpura-Patiala Railways, and Ferozepore Tramway (7 miles) worked by the Company, but Excludes 13 miles between Ghaziabad and Delhi.
(f) A cartman was injured while his cart collided with the Down Mail.
(g) Excludes 7 miles from Mooltan to Muzaffarabad of the Sind, Punjab and Delhi Railway worked over by the State.
(h) Includes the Muttra-Achnera and Rewari-Ferozepore lines, worked as branches of the Rajputana-Malwa Railway.
(i) Includes the Rewari-Ferozepore Railway.
(j) Return not received.

TABLE

NUMBER of PERSONS reported during the Third Quarter of 1885 as KILLED or INJURED on the several RAILWAYS open for
practicable, the Nature and Causes of the

RAILWAYS.	PASSENGERS.																																									
	From accidents to trains, &c. See Table No. 4.		FROM CAUSES OTHER THAN ACCIDENTS TO TRAINS, &c.														TOTAL PASSENGERS.		SER																							
			1. From falling between carriages and platforms.		2. Falling on to the platform, ballast, &c., when getting into, or out of, trains.		3. Whilst crossing the line at stations.		4. By closing of carriage doors.		5. Falling out of carriages during the travelling of trains.		6. Other accidents.		Total.				From accidents to trains, &c. See Table No. 4.		1. During shunting operations.		2. Falling off engines, vans, wagons, &c.		3. Coming in contact with over-bridges, &c., during the travelling of trains.		4. Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines.		5. Getting on or off trains, engines, &c.		6. Whilst loading, unloading, or sheeting.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
East Indian	...	1	...	1	...	1	1	...	...	...	...	5	3	4	4	11	4	12	...	4	...	3	...	5	..	...	...	.	...	...	...	3										
GUARANTEED.																																										
Madras	...	...	...	...	...	...	...	...	...	...	...	1	...	...	..	1	...	1	1	2	...	1	1	...	..	...	...	...	3	.	...											
South-Indian	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	1	...	1											
Great Indian Peninsula ...	...	..	...	...	...	2	...	...	..	...	1	...	...	...	1		1	2	..	1	3	2	..	6	...	..	...	...	...	5	1	1										
Bombay, Baroda and Central India	...	...	...	...	..	..	...	...	...	...	...	1	1	...	1	1	1	1	..	...	...	..	..	1	...	...	...	...	...	..	1											
Sind, Punjab and Delhi ...	...	...	...	...	...	...	...	...	...	...	...	3	...		...	3	..	3	..	...	...	2	...	1	..	..	...	...	1	1												
Oudh and Rohilkhand	...	..	...	...	...	..	...	..	..	..	...	2	..	...	...	2		2	..	...	..	1	...	...	...	...	...	...	...	.	1											
ASSISTED COMPANIES.																																										
Southern Mahratta	...	...	...	...	...	...	...	...	..	..	...	..	...	...	...	..	..	...	..	1	..	1	..	1	..	...	...	...	..	..	...											
Bengal and North-Western ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	..	1	...	1	...	...	...	...	...	...	1	...	1											
Deoghur	...	...	...	..	..	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...											
Assam (a)	...	..	.	.	...	...	...	...	...	...	.	..		.	.	..	..		..	..	..	..	...	..		..	...	...	...	...	...											
Darjeeling-Himalayan... ...	..		...	...	...	...	...	...	...	...	.			...	...	...	...	...			...	...	...	..	..	...	...	..	...	.	...											
Rohilkhand Kumaun (including Bareilly-Pilibheet State Railway) ...	..	...	..	..	..	...	...	...	..	...	...	..	..	...	...	..	..	..	..	...	..	...	...	...	...	...	...	...	.	...	...											
Thaton-Duyinzaik	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..	...	...	..	...	...	...	..	...	...	...	...	...	...											
IMPERIAL STATE.																																										
Punjab Northern	..	...	...	..	.		...	..	..	...	...	...	...	...	...	...	..	..	...	...	..	..	...	...	...	...	...	..	...	...	1											
Indus Valley	...	..	..	...	...	1	...		.		1	..	...	...	2	...	2	...	..	..	...	...	...	1	..	...	..	...	...	...	...											
Rajputana-Malwa	...	2	..	..	.	...	..	...	...		...	.	...	...	...	..	..	2	...	1	...	2	...	2	1	...	...	...	...	1	..	1										
Eastern Bengal	...	...	...	...	...		...	.		...		.	...		...	..			...	...	...	...	...	1	...	...	..	...	1	..	...	2									
Wardha Coal	..	..	...	...	..	...	...	...	...	..	...	...	...	...	...	..	..		...	...	...	...	...	...	..	...	...	...	...	...	...											
PROVINCIAL STATE.																																										
Nalháti	.	...	...	...	...	...	...	...	..		.	...	...	..	...	...	...	..	...	...	...	...	..	...	...	...	...	..	...	...	...											
Northern Bengal	...	..	...	.	...		...	...		...		...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...											
Kaunia-Dharlla	..	...		...		...	...	...		...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...											
Tirhoot	...	...	...	.		...	..	.	.			...	...	...	...	...	...	...	..	..	...	...	...	...	..	...	...	.	...	...	...											
Narayangunj-Dacca-Mymensing ..	...	..	...	..	..	...	...	..	...	...	...	...	...	...	...	...	...		...	...	.	...	...	...	...	...	...	...	...	...	...											
Cawnpore-Achnera	...	...	..	...	...	...	...	...	.		2	1	...	.	2	1	2	1	..	...	...	...	..	...	...	...	...	.	...	...	...											
Nágpur-Chhattisgarh	.	...	...		...	...	...	...		...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...											
Burma	...	...	...	..	...	...	...	...	..	.	1	...		..	.	1	...	1	...	1	1	...	...		.	...		...	...	...	...											
Jorhat	...	..	...	...	...		...	...	...	...		...		..	...	...						...																				
NATIVE STATES.																																										
Bhavnagar-Gondal	..	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...											
H. H. the Gaekwar's ...	...	...	...	...	...	...	...	...						...	...	...					...	...			...	...	...	...	...	...	...											
Jodhpore	.	...	.	...	...	...								...	...	...																										
H. H. the Nizam's	...	...		...										..	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...											
Mysore	..	...	...	...	...	...	...	...	...		...	...		...	...		...		..	1	.	...	...	...	...	...	...	1	...	...	...											
TOTAL ... 1885 ...	..	3	...	1	...	4	1	...	..		3	15	4	4	8	24	8	27	1	12	4	13	1	18	1	...	...	1	2	11	2	12										
TOTAL ... 1884 ...	..	7	...	..	2	2	...	...	...	..	4	24	...	2	6	28	6	35	1	...	1	9	2	7	...	1	...	1	3	4	...	9										

(a) Return not received.

o. 2.

ffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS, and classifying, as far as cidents occasioning the Death or Injury.

| NTS. | | |

TABLE No. 3.

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1885, as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of Accidents, and the Number of Passengers and Others, and of Railway Servants, KILLED or INJURED in each Class of Accident.

SEE ALSO TABLE No. 4.

	East Indian.							Madras.							South Indian.							Great Indian Peninsula.							Bombay, Baroda and Central India.						
		Number of Passengers and others.		Number of Servants.		Total all Classes.			Number of Passengers and others.		Number of Servants.		Total all Classes.			Number of Passengers and others.		Number of Servants.		Total all Classes.			Number of Passengers and others.		Number of Servants.		Total all Classes.			Number of Passengers and others.		Number of Servants.		Total all Classes.	
	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line ...	5	...	...	...	4	...	4	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains ...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
4. Collisions between light engines ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails ...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails ...	3	...	...	...	...	...	...	5	...	...	...	...	...	...	5	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points ...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	20	...	...	...	...	...	...	8	...	...	...	...	...	...	29	...	...	...	...	...	...	27	...	...	...	...	...	...	1	...	...	...	...	...	...
10. Ditto over obstructions on the line ...	1	...	...	...	...	...	...	3	...	...	...	1	...	1	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	1	...	...	...	1	...	1	2	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers or tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres ...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings ...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1	1	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c. ...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	5	...	...	...	...	...	...	2	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains ...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	3	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents ...	1	...	1	...	...	...	1	1	...	...	1	...	1	...	2	...	...	...	...	...	...	9	...	...	...	...	...	...	27	...	...	...	...	...	...
TOTAL ALL CLASSES ...	48	...	1	...	4	...	5	29	...	...	1	2	1	2	57	...	...	...	...	...	...	61	...	...	...	1	...	1	33	...	...	...	...	...	...
Number of Passenger miles ...	185,905,124							64,160,367							56,367,031 (a)							106,086,087							55,406,934						
„ of Servants employed ...	23,771							5,899							7,686 (a)							22,728							6,204						
Train-mileage of all descriptions ...	2,293,590							561,253							453,130 (a)							1,789,826							449,838						

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1885, &c.—*continued.*

SEE ALSO TABLE No. 4.

	GUARANTEED—*concluded.*																																			
	SIND, PUNJAB AND DELHI.								OUDH AND ROHILKHAND.								ASSISTED COMPANIES.																			
		SOUTHERN MAHRATTA.								BENGAL AND NORTH-WESTERN.								DROGHUR.																		
		Number of Passengers and others.		Number of Servants.		Total all Classes.			Number of Passengers and others.		Number of Servants.		Total all Classes.			Number of Passengers and others.		Number of Servants.		Total all Classes.			Number of Passengers and others.		Number of Servants.		Total all Classes.			Number of Passengers and others.		Number of Servants.		Total all Classes.	
	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line ...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails ...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points ...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	20	...	...	...	...	...	...	19	...	...	...	...	...	...	5	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers or tubes, &c., of engines	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails ...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	1	...	...	...	...	...	...	4	...	...	...	...	...	...	3	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents ...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	1	...	...	...	1	...	1	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	46	...	...	...	...	...	...	27	...	...	...	...	...	...	22	...	...	...	1	...	1	28	...	...	...	1	...	1	...	...	...	...	...	...	...	...
Number of Passenger miles ...	62,257,886							31,303,583							6,190,798							8,399,619							156,933							
" of Servants employed ...	18,209							5,991							1,650							1,180							81							
Train-mileage of all descriptions ...	802,363							462,592							115,540							153,246							3,779							

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1885, &c.—*continued.*

SEE ALSO TABLE No. 4.

| | Assisted Companies—*concluded.* | | |

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TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1885, &c.—*continued.*

SEE ALSO TABLE No. 4.

	Imperial State—*concluded.*																																									
	Indus Valley.							Rajputana-Malwa.							Eastern Bengal.							Wardha Coal.							Provincial State. Nalhati.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	1	...	...	...	...	...	...	1(a)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	2	...	...	...	...	...	...	3	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	1	...	...	...	...	...	...	2	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	9	...	...	...	...	...	...	4	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	12	...	...	...	...	...	...	51	...	...	...	...	...	...	23	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line...	1	...	...	...	...	...	...	2	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers or tubes, &c., of engines	11	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	15	...	...	...	...	...	...	3	...	...	...	...	...	...	3	...	...	...	...	...	...	1	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	1	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	6	...	...	...	...	...	...	9	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	1	...	...	...	...	...	...	13	...	2	...	1	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	1	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	80	...	...	...	...	...	...	101	...	2	...	1	...	3	39	...	...	...	...	...	...	1	...	...	...	...	...	...	12	...	...	...	...	...	...	...	...

	Imperial State—*concluded.*				Provincial State.
	Indus Valley.	Rajputana-Malwa.	Eastern Bengal.	Wardha Coal.	Nalhati.
Number of Passenger miles	26,987,973	78,570,839	30,068,250	675,960	547,599
„ of Servants employed	5,429	14,923	6,534	431(b)	140
Train-mileage of all descriptions ...	561,921	1,318,500	295,312	16,680	10,382

(a) This collision occurred inside the Achuera Station Distant Signal between the Cawnpore-Achuera Railway incoming No. 7 Up Mixed train and the Pilot Engine shunting No. 10 Down Muttra Mixed train.

(b) Includes 17 servants employed on Colliery.

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TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1885, &c.—*continued.*

SEE ALSO TABLE No. 4.

PROVINCIAL STATE—*continued.*

	Northern Bengal.							Kaunia-Dharlla.							Tirhoot.							Narayangunj-Dacca-Mymensing.							Cawnpore-Achnera.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	11	...	...	...	...	...	...	2	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...
10. Ditto over obstructions on the line...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers or tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	1	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	22	...	...	...	...	...	...	3	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	...	...	...	...	...
Number of Passenger miles	10,562,938							202,218							9,233,470							490,228							9,649,906						
" of Servants employed	2,103							200							3,760							965							3,284						

SEE ALSO TABLE No. 4.

	Provincial State—concluded.																																									
	Nagpur-Chhattisgarh.							Burma.							Jorhat.							Native States.																			
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.					
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	1	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers or tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	1	...	...	...	...	...	...	1	...	...	...	1	...	1	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total all Classes ...	5	...	...	...	...	...	...	6	...	...	...	1	...	1	5	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Number of Passenger miles	4,694,923							15,637,799							(a)							6,975,500							1,200,629											
„ of Servants employed	2,719							3,379							(a)							641							121											
Train-mileage of all descriptions ...	70,807							170,407							(a)							61,596							11,511											

(a) Information not furnished

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TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1885, &c.—*concluded.*

SEE ALSO TABLE No 4.

	NATIVE STATES—*concluded.*																					TOTAL ALL RAILWAYS.						
	JODHPORE.							H. H. THE NIZAM'S.							MYSORE.													
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all classes.	
		Killed.	Injured.	Killed	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1 Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	..	...	...	..	...	..		...	...	...	.	2	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	..	...	...	...	...	12	...	..	...	4	...	4
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	14	...	...	...	1	...	1
4. Collisions between light engines	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...		...	...	...		...	3	...	...	...	..	...	.
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	..	...	..	..	...	30	...	...	...	...	...	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails ...	...	...	...	...	...	...	...	...	...	..	...	...	..	..	...	...	...	...	..	.	...	58	...	...	...	...	...	..
7 Trains or engines travelling in the wrong direction through points	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	..	...		...	..	...	9	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	..	...	...	...	...	...	...	...	...	...	...	...	.	..	...	...	..	..	...	...	...	3	...	...	...	...	...	...
9. Trains running over cattle on the line	1	...	...	...	..	...	...	...	...	...	...	...	...	...	4	...	...	...	...	..	..	283	...	...	...	...	...	...
10. Ditto over obstructions on the line	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	15	...	...	...	1	...	1
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.	...	...	...	.	..	6	...	...	...	1	.	1
12 The bursting of boilers or tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	15	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	..	...	...	...	...	...	...	...	...	...	...	..	...	5	...	...	...	...	...	..	53		...	...	...	..	...
14. Ditto of tyres	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	..	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	.	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	.	...	...	...	...	...	...	...	...	...	...	.	..	..	...	...	..	...	...	1	...	...	...	...	...	...
18. Ditto of couplings	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28	...	...	...	1	...	1
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...		7	...	..	...	...	...	..
21. The flooding of portions of permanent-way	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.	..	...	...	...	...	43	...	2	.	1	...	3
22. Slips in cuttings or embankments...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	1	...	.	...	...	..	...	17	...	...		...	...	...
23 Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	32	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	..	...	...	...	...	...	...	...	...	...	.	...	...	...	...	..	...	..	1	...	...	...	...	...	...
25. Other accidents	...	...	...	...	...	...	...	2	...	...	...	1	...	1	...	...	...	...	...	...	...	66	..	1	1	3	1	4
TOTAL ALL CLASSES ...	3	...	...	...	...	...	..	3	...	...	...	1	...	1	10	...	...	...	...	...	...	707	...	3	1	12	1	15

	JODHPORE.	H. H. THE NIZAM'S.	MYSORE.	TOTAL ALL RAILWAYS.
Number of Passenger miles	2,314,098	6,730,274	5,989,197	813,140,662
" of Servants employed	307	768	874	143,991
Train-mileage of all descriptions	13,066	91,040	39,776	10,397,799

TABL

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for Traffic in INDIA during

Number of RAILWAY SERVA

RAILWAYS.	1. Collisions between passenger trains, or parts of passenger trains.	2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	3. Collisions between goods trains, or parts of goods trains.	4. Collisions between light engines.	5. Passenger trains, or parts of passenger trains, leaving the rails.	6. Goods trains, or parts of goods trains, engines, &c., leaving the rails.	7. Trains or engines travelling in the wrong direction through points.	8. Trains running into stations or sidings at too high a speed.	9. Trains running over cattle on the line.	10. Trains running over obstructions on the line.	11. Trains running through gates at level-crossings.	12. The bursting of boilers or tubes, &c., of engines.	13. The failure of machinery, springs, &c., of engines.	14. The failure of tyres.	15. The failure of wheels.	16. The failure of axles.	17. The failure of brake apparatus.	18. The failure of couplings.	19. The failure of tunnels, bridges, viaducts, culverts, &c.	20. Broken rails.	21. The flooding of portions of permanent-
East Indian	...	5	...	1	1	3	3	...	20	1	...	...	...	...	...	...	...	2	2	...	
GUARANTEED.																					
Madras	...	...	1	...	1	5	...	...	8	3	1	...	...	1	...	...	...	...	...	...	
South Indian	...	1	3	...	1	5	...	...	29	1	2	...	5	...	...	...	...	...	...	...	
Great Indian Peninsula	...	...	...	...	1	7	...	...	27	1	1	...	1	...	...	...	...	1	...	...	
Bombay, Baroda and Central India ...	...	...	2	...	...	...	...	...	1	...	...	...	..	...	...	...	...	1	...	...	
Sind, Punjab and Delhi	...	...	...	...	...	2	3	...	20	...	...	1	13	...	...	...	...	1	...	...	
Oudh and Rohilkhand	...	3	...	...	...	...	...	...	19	...	...	...	...	...	...	...	...	...	...	1	
ASSISTED COMPANIES.																					
Southern Mahratta	...	1	1	...	1	3	...	...	5	1	1	...	...	...	...	...	...	...	...	...	
Bengal and North-Western	...	...	...	...	9	14	...	...	1	...	...	...	...	...	...	...	...	...	...	2	
Deoghur	...	...	...	..	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	
Assam (*b*)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Darjeeling-Himalayan	...	...	...	...	1	...	...	...	...	...	...	..	...	...	...	...	...	1	...	...	
Rohilkhand-Kumaun (including Bareilly-Pilibheet State Railway)	...	...	...	...	2	...	...	..	2	...	...	...	...	...	...	...	...	1	...	...	
Thaton-Duyinzaik	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.	...	...	.	...	...	
IMPERIAL STATE.																					
Punjab Northern	...	1	...	...	...	...	...	...	19	...	...	...	...	...	...	...	...	...	...	...	7
Indus Valley	1	...	2	2	1	9	1	...	12	1	...	11	15	...	...	1	1	6	...	...	1
Rajputana-Malwa	1(*d*)	...	3	...	2	4	...	3	51	2	...	2	3	1	...	4	...	9	...	3	13
Eastern Bengal	...	...	1	...	3	1	...	...	23	3	...	...	3	...	...	...	...	2	...	...	...
Wardha Coal	...	...	...	...	...	...	..	...	...	...	...	...	1	...	...	...	...	...	...	...	...
PROVINCIAL STATE.																					
Nalháti	...	...	...	...	...	...	...	...	6	...	...	...	3	...	...	...	...	2	...	...	...
Northern Bengal	...	1	1	...	...	4	2	...	11	1	...	...	...	...	...	...	...	...	...	...	...
Kaunia-Dharlla	...	...	...	...	...	...	...	...	2	...	...	...	1	...	...	...	...	...	...	...	...
Tirhoot	...	...	...	...	...	...	...	...	3	...	...	1	2	...	...	...	...	...	...	...	...
Narayangunj-Dacca-Mymensing ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cawnpore-Achnera	...	...	...	...	4	...	...	...	11	...	...	...	...	...	...	...	...	...	...	...	...
Nágpur-Chhattísgarh	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	2	...	...	...
Burma	...	...	...	...	2	...	...	...	1	...	1	...	1	...	...	...	...	...	...	...	...
Jorhat	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NATIVE STATES.																					
Bhavnagar Gondal	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...
H. H. the Gaekwar's	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jodhpore	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	1
H. H. the Nizam's	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...
Mysore	...	...	...	...	...	...	...	...	4	...	...	...	5	...	...	...	...	...	...	...	...
TOTAL 1885 ...	2	12	14	3	30	58	9	3	283	15	6	15	53	2	...	5	1	28	2	7	43
TOTAL 1884 ...	...	8	9	3	18	50	10	...	280	24	14	15	51	...	1	7	1	18	..	5	43

(*a*) Excludes figures for the Pondicherry Railway.
(*b*) Return not received.

(*c*) Informati

No. 4.

Third Quarter of 1885, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, and the KILLED or INJURED thereby.

22. Slips in cuttings or embankments.	23. Fire in trains.	24. Fire at stations, or involving injury to bridges or viaducts.	25. Other accidents.	Total all Classes.	Number of Passengers and others.		Number of Servants.		Total all Classes.		Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	Per mile open.			Total passengers			
					Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					Number of passengers carried.	Train mileage of all descriptions.	Passenger mileage.	Per million of passengers.		Per million of passenger miles.	
																		Killed.	Injured.	Killed.	Injured.
8	...	1	1	48	...	1	...	4	...	5	1,675	3,091,974	2,293,590	185,905,124	1,846	1,369	110,988	...	0·32	...	0·01
..	8	...	1	29	...	...	1	2	1	2	861	1,452,130	561,253	64,160,367	1,686	652	74,518	...	...	...	...
..	3	...	2	57	...	...	...	...	...	...	(a)654	(a)1,602,027	(a)453,130	(a) 56,367,031	2,450	693	86,188	...	...	...	...
5	3	...	9	61	...	...	...	1	...	1	1,496¾	1,862,997	1,789,826	106,086,087	1,245	1,196	70,878	...	...	...	...
..	...	...	27	33	...	...	...	...	...	...	461	1,949,279	449,838	55,406,934	4,228	976	120,189	...	...	...	...
1	...	...	4	46	...	...	...	...	...	...	763	1,319,451	802,363	62,257,886	1,729	1,052	81,596	...	...	...	...
..	...	...	...	27	...	...	...	...	...	...	601	718,145	462,592	31,303,583	1,195	770	52,086	...	...	...	...
..	1	...	5	22	...	...	...	1	...	1	315¼	151,077	115,540	6,190,798	479	367	19,638	...	...	...	...
..	...	...	1	28	...	...	...	1	...	1	303	242,867	153,246	8,399,619	802	506	27,722	...	...	...	...
..	...	...	...	...	...	...	...	...	...	...	6½	39,313	3,779	156,933	6,048	581	24,143	...	...	...	...
..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	4	...	...	...	..	...	...	51	6,870	24,581	187,496	135	482	3,676	...	...	...	...
..	...	...	...	5	...	...	...	...	...	...	91	43,880	23,569	1,476,627	482	259	16,227	...	...	...	...
..	...	...	...	...	.	...	...	...	...	...	8	(c)	(c)	(c)	(c)	(c)	(c)	...	...	...	...
..	2	...	1	30	...	..	...	...	...	...	446¾	525,608	239,640	24,710,376	1,177	536	55,311	...	...	...	...
..	15	...	1	80	...	...	...	...	...	...	653	460,037	561,921	26,987,973	704	861	41,329	...	...	...	...
..	...	...	...	101	...	2	...	1	...	3	1,411¼	1,441,280	1,318,500	78,570,839	1,021	934	55,677	...	1·38	...	0·02
..	...	...	3	39	...	...	...	...	...	...	359	1,126,267	295,312	30,068,250	3,137	823	83,756	...	...	...	...
..	...	...	...	1	...	...	...	...	...	...	45	28,937	16,680	675,960	643	371	15,021	...	...	...	...
..	...	...	1	12	...	...	...	...	...	...	27¼	26,033	10,382	547,599	955	381	20,095	...	...	...	...
..	...	...	2	22	...	...	...	...	...	...	249¼	209,672	148,629	10,562,938	841	596	42,379	...	...	...	...
..	...	...	...	3	...	...	...	...	..	...	37	17,451	6,670	202,218	471	180	5,465	...	...	...	...
..	...	...	...	6	...	...	...	...	...	...	226	316,045	101,607	9,233,470	1,398	450	40,856	...	...	...	...
..	...	...	...	...	...	...	...	..	..	...	59¾	48,594	16,635	490,228	813	278	8,205	...	...	...	...
..	...	...	...	15	...	...	...	...	...	...	248½	377,470	90,313	9,649,906	1,519	363	38,833	...	...	...	...
..	...	...	1	5	...	...	...	...	...	...	149	183,181	70,807	4,694,923	1,229	475	31,510	...	...	...	...
..	...	...	1	6	...	...	...	1	...	1	327	630,751	170,407	15,637,799	1,929	521	47,822	...	...	...	...
..	...	...	4	5	...	...	...	...	...	...	25	(c)	(c)	(c)	(c)	(c)	(c)	...	...	...	...
..	...	...	...	6	...	...	...	...	...	...	193	196,376	61,596	6,975,500	1,017	319	36,142	...	...	...	...
..	...	...	...	...	...	...	...	...	...	...	59	65,125	11,511	1,200,629	1,104	195	20,350	...	...	...	...
..	...	...	...	3	...	...	...	...	...	...	64	51,855	13,066	2,314,098	810	204	36,158	...	...	...	...
..	...	...	2	3	...	...	...	1	...	1	121	118,635	91,040	6,730,274	980	752	55,622	...	...	...	...
1	...	...	...	10	...	...	...	...	...	...	140	105,562	39,776	5,989,197	754	284	42,780	...	...	...	...
7	32	1	66	707	...	3	1	12	1	15	12,127¼	18,408,889	10,397,799	813,140,662	1,522	860	67,233	...	0·163	...	0·004
0	25	1	34	647	...	8	1	...	1	8	11,003	16,906,541	8,806,574	757,989,228	1,536	800	68,889	...	0·414	...	0·009

urnished.

al between the Cawnpore-Achnera Railway incoming No. 7 Up Mixed train and the Pilot Engine shunting No. 10 Down Muttra Mixed train.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 19th March, 1886.

PRESENT:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B., G.C.M.G., G.M.S I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble C. P. Ilbert, C S.I., C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C I.E.
The Hon'ble T. C. Hope, C.S I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
Major-General the Hon'ble T. E. Hughes, R.A., C.I.E.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St. A. Goodrich.
The Hon'ble G. H. P. Evans.
The Hon'ble J. W. Quinton.
The Hon'ble R Steel.
The Hon'ble W. W. Hunter, C.S.I., C.I.E., LL.D.

GUARDIANS AND WARDS BILL.

The Hon'ble MR. ILBERT introduced the Bill to consolidate and amend the law relating to Guardians and Wards, and moved that it be referred to a Select Committee consisting of the Hon'ble Sir S. Bayley, the Hon'ble Messrs. Evans and Hunter, the Hon'ble Rao Saheb Vishvanath Narayan Mandlik, the Hon'ble Peári Mohan Mukerji and the Mover. He said:—"I propose to direct the attention of the Council to a few of the more important points raised by the Bill.

"The Bill does not define the term 'minor' further than by saying that the term means a person who has not reached the age of majority according to the law to which he is subject. In so doing it departs from the precedents afforded by the Acts of 1858 and 1874, which I propose to repeal, but follows the precedent of the Contract Act, and avoids some difficult questions connected with the age of majority. Some of these questions were settled by the Indian Majority Act of 1875, but the effect of that Act is not clear in all respects, and its application is confined to persons domiciled in British India. As to persons resident but not domiciled in British India, it seems clear that they do not attain their majority until 21 if they are in a regulation province, but if they happen to be in a non-regulation province it might be a question whether their age of majority is not governed by Act XIII of 1874, which defines a minor as a person who has not completed the age of 18 years. If this is so, the results may be odd. We all know the American story of the full grown railway passenger, who, on his arrival at San Francisco after a through journey from New York, tendered a half ticket, and when asked whether he really professed to be under age, replied 'No, but I was when I started'. In this country, if the view of the law which I have suggested, but for the accuracy of which I by no means vouch, is correct, a railway journey from a non-regulation to a regulation province might be attended by a still more startling result. A young British officer stationed with his regiment at Delhi may have attained his majority, but if he is subsequently quartered at Meerut he may, on his arrival there from Delhi, find that he has relapsed into infancy. The repeal of the Act of 1874 would be sufficient to remove this particular discrepancy, but it is possible that on this and other points the law of majority should be made more clear. If so, however, the necessary legislation should, I think, be embodied in an amendment of the Majority Act and not in the present Bill.

"Passing on to another definition, I may remark that the term 'guardian' is defined generally as meaning a person having the care of the person of a minor or of his property, or of both, and consequently the provisions of the Bill will apply to all guardians, whether appointed or recognized by the Court, or not, unless their application is expressly limited, as in several cases it is, to particular classes of guardians.

"The second chapter of the Bill relates to the appointment of guardians. Its first two sections deal with appointments otherwise than by the Court, and, in so doing, draw a distinction between the classes to which the Indian Succession Act applies and the classes to which it does not apply.

"In the case of the first class of persons the Bill declares the parental power of appointing guardians in the terms of the European British Minors Act —terms which, to the credit of the Indian legislature, recognize the mother's rights more liberally than they are recognized under the existing law of England.

"In the case of the other class of persons the Bill does not presume to define what powers of appointing guardians are valid under Hindu or Muhammadan law. It merely saves those powers whatever they may be.

"We now pass to the appointment of guardians by the Court, and here the Bill recognizes two classes of cases—one where no guardian has been appointed and the Court is called on to do what the parent might have done, and the other where there are conflicting claims to the guardianship and the Court has to decide between them. Accordingly the Court is empowered either to appoint a guardian or to declare the title of a person claiming to be a guardian. For this purpose concurrent jurisdiction is given to the High Court and to the District Court, and it is provided that as a general rule applications for guardianship of the person of a minor are to be made to the Court having jurisdiction where the minor resides, but this rule is not absolute and convenience is to be regarded. The procedure on the application is to be practically the same as under the European British Minors Act. The rules with respect to the considerations to be observed in appointing a guardian are also taken from that Act, but the Court is expressly directed to have regard to the law to which the minor is subject, and a special rule is added with reference to the particular cases of minors belonging to an undivided Hindu family. My friend Mr. Mandlik referred last week to the conflicting decisions about the power of a Court to appoint a guardian of a minor belonging to such a family, and it will be found that in framing the Bill and Statement of Objects and Reasons those decisions have not been overlooked. We should, I think, all admit that as a rule it is highly desirable to leave a minor belonging to a Hindu undivided family to his natural guardians, without any interference on the part of the Court, but there may be exceptional cases where the intervention of the Court may be required for his protection. The Bill recognizes the possibility of such cases, but expressly provides, *first*, that, where the minor is a member of an undivided Hindu family, special weight is to be attached to any claim which the managing member of the family may make to be appointed or declared guardian, and to any objection which he may take to a proposed appointment or declaration; and *secondly*, that, if a guardian of the property is appointed in such a case, the Court must, except where it is satisfactorily proved that the minor's interests have been actually imperilled, impose such restrictions on the guardian as will prevent him from interfering with the powers of the managing member of the family.

"The chapter relating to the duties, rights and liabilities of guardians is largely taken from the European British Minors Act, with some additions and omissions. A section has been added laying down certain principles which are recognized by the English law as flowing from the fiduciary relation of guardian and ward. On the other hand, a section relating to the religion in which a ward is to be trained has been omitted. It merely declares what is well-settled English law in the very rare cases in which it is brought into operation, and I did not feel sure that, if applied to a wider class, it might not raise or suggest more difficulties than it removes. If, however, the Select

Committee should think that it can with propriety be re-enacted, either with or without modifications, I would gladly insert it in the Bill.

"The sections relating to the powers of a guardian of property deal with one of the questions which was most discussed in the replies elicited by the Government Resolution that preceded the preparation of this Bill.

"The Hon'ble Mr. Melvill was strongly impressed with the dangers to which the interests of minors are exposed under the existing law, and, in order to prevent or check improper alienations of the property, suggested that it should be rendered unsafe for any person to enter into any transaction with respect to the immoveable property of a minor except with a guardian or administrator holding a certificate granted by the Court. On the other hand, he would put a premium on applications for such certificates by removing that provision of the Minors Act which requires the previous sanction of the Civil Court to any alienation or encumbrance by a certificated guardian.

"The Resolution of the Government of India in commenting on these suggestions pointed out that the former of them might interfere, to a much greater extent than is necessary or desirable, with the vast number of transactions which daily take place in relation to immoveable property in which minors are interested, and might flood the Civil Courts with applications for certificates; but with respect to the second suggestion inclined to the view that the existing restrictions on the powers of certificated guardians might in certain cases be relaxed.

"The opinions received on these points appear to me to point to the conclusion that it would not be safe or desirable to restrict the powers of uncertificated guardians in the manner proposed by Mr. Melvill; that as a general rule guardians not appointed or recognized by the Court should have such powers as are given to them by the law to which they are subject, and by the instrument (if any) to which they owe their appointment; that as a general rule also guardians appointed or recognized by the Court should not alienate the ward's property without the leave of the Court; but that the Court should be empowered to relax these restrictions.

"These are the lines upon which the Bill has been drawn. It provides that where a guardian has been appointed or declared by the Court, he shall not sell, borrow or grant long leases without the previous permission of the Court, but the Court may, subject to rules to be made by the High Court, exempt a guardian from the necessity of obtaining the permission, either generally or in special circumstances, and as to either the whole or any specified part of the ward's property. It then describes the considerations which are to be observed in granting this permission, and then, in a section relating to the general powers of a guardian of property, it goes on to say that—

"*first*, where a guardian has been appointed or declared by the Court, the Court may by order define, extend or restrict his powers in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which he is subject;

"*secondly*, subject to any such order and to the specific restrictions to which I have referred, a guardian appointed by will or other like instrument is to have the powers and be subject to the restrictions conferred and imposed on him by that instrument; and

"*lastly*, subject to these possible restrictions, a guardian may do all acts which are reasonable and proper for the realization, protection or benefit of the ward's property and are allowed by the law to which the ward is subject.

"Thus in the cases where the Court does not intervene, which will of course be the great majority, the guardian is left practically as he is under the existing law, but where the Court exercises its power of intervention it is given considerable discretion to mould the powers of the guardian in such way as it may consider conducive to the interests of the ward.

"The section giving this discretion follows the lines of a section in the Probate and Administration Act (section 90), which, I am told, is not working quite satisfactorily in practice. It is very possible that the experience gained in working that section may suggest improvements in the present Bill, but it

must be borne in mind that there is a considerable difference between the position of a guardian and the position of an administrator to a deceased person's property, and that restrictions which are unnecessary or undesirable in the latter case may be justified or required in the former.

"The sections to which I have just referred are those which I found it most difficult to frame. In the later portions of the Bill the existing law for the most part furnished a sufficient guide, but it will be found that additions have been made which will I think be found advantageous both to guardians and to wards. Thus a guardian is empowered to apply to the Court for advice as to the execution of his duties, and is protected if he acts in good faith on that advice. On the other hand, the Court is empowered, either on application by any person interested or of its own motion, to make an order regulating the conduct or proceedings of any guardian whether he is appointed by the Court or not.

"It will have been observed from what I have said that the Bill deals with certain points about which there is room for considerable difference of opinion. If, however, the Council approves of the general lines on which the Bill is framed, it may safely leave these points to be considered and discussed by the Select Committee."

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Bill and Statement of Objects and Reasons be published in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

INDIAN SECURITIES BILL.

The Hon'ble SIR A. COLVIN moved that the Report of the Select Committee on the Bill to amend the law relating to Government Securities be taken into consideration. He said:—"Since this Bill was sent to the Select Committee the only change which has been made is the addition of two sub-sections to the section (7) providing for the case of indorsements by the past holders of public offices, and also for cases where there is more than one holder of such office. The opportunity has also been taken for consolidating the law relating to Government securities. The provisions of the Indian Securities Acts of 1881 and 1885 have accordingly been embodied in the present Bill.

"For the rest, I have nothing to add to what was explained when this Bill was first introduced, and I need not detain the Council by further remarks on the subject."

The Motion was put and agreed to.

The Hon'ble SIR A. COLVIN also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

OUDH RENT BILL.

His Excellency THE PRESIDENT said:—"As this is the last meeting of the season, and we are about to adjourn *sine die*, I think it well to explain that the reason why we have not gone on with the Oudh Tenancy Bill, which was introduced some weeks ago, has been the unavoidable absence of our colleague, the Hon'ble Rájá Amir Hosan, who has great knowledge of the conditions of Oudh agriculture, and takes a special interest in the proposed legislation. As we counted on his co-operation and assistance, and as a severe illness unfortunately prevents him from taking his place amongst us, we have thought it better to postpone taking the Bill through its second stage. In order, however, not to lose time, the Local Government intends, I understand, to publish a draft of the Bill, and to collect the opinions of competent authorities upon it."

The Council adjourned *sine die*.

S. HARVEY JAMES,
Offg. Secy. to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 22nd March, 1886.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN BENGAL FOR 1884-85.

No. 641, dated Fort William, the 18th March 1886.

RESOLUTION—By the Government of India, Public Works Department.

Read—

The Revenue Report of Irrigation Works in Bengal for 1884-85, and the Resolution thereon by the Government of Bengal, No. 328 I—A., dated 20th February 1886.

OBSERVATIONS.—The total Capital outlay, including indirect charges incurred up to the end of the year, amounted to R6,77,31,843, distributed as follows:—

	R
Productive Public Works	5,79,91,952
Ordinary Irrigation and Navigation	90,21,676
Protective	7,18,215
TOTAL	6,77,31,843

2. The following statement shows the gross assessed revenue of 1884-85, 1883-84, and the average of the 5 years 1879-80 to 1883-84 of the "Productive" Irrigation Works:—

CANALS.	ASSESSMENTS.		
	1884-85	1883-84	Average of 5 years ending with 1883-84
	R	R	R
Orissa	1,74,525	1,97,213	2,75,598
Midnapur	2,63,469	2,81,554	2,85,931
Hidgellee	43,507	63,590	51,219
Sone	12,07,514	8,61,909	6,86,876
TOTAL	16,89,015	14,04,266	12,99,624

The continued decrease on the Orissa Canals is attributed to uncertainty as to the recommendations of the Canal Commission, and the general unwillingness to execute new leases until the final result of these recommendations should be known; that on the Midnapur Canal to timely and sufficient rainfall; and that on the Hidgellee Canal to the yearly increasing difficulties of silt clearance. The very satisfactory increase on the Sone Canals is due to the rainfall having been below the average and unequally distributed, and to a large increase in the areas irrigated under five-year leases.

3. The working expenses, including indirect charges, amounted to—

Canals.	Working expenses.		
	1884-85.	1883-84.	Average of 5 years ending with 1883-84.
	R	R	R
Orissa	3,29,288	3,05,530	3,42,279
Midnapur	2,31,803	2,23,586	2,13,749
Hidgellee	38,248	48,093	38,170
Sone	6,28,075	5,42,159	4,94,171
Total	12,27,414	11,19,368	10,88,369

The increase of expenditure on the Sone Canals occurs mainly under the head of "Works."

4. The net assessed revenue was, therefore, as shown below :—

Canals	Net assessed revenue			Percentage of 1884-85 on Capital outlay to end of year.
	1884-85.	1883-84.	Average of 5 years ending with 1883-84.	
	R	R	R	
Orissa	—1,54,763	—1,08,317	—66,681	—0 71
Midnapur	31,666	57,968	72,182	0·37
Hidgellee	5,259	15 497	13,049	0 28
Sone	5,79,439	3,19,750	1,92,705	2 26
Total	4,61,601	2,84,898	2,11,255	0 79

5. The interest charges on the Capital cost of the works constructed from Loan Funds amounted to R22,12,626 for the year, exceeding the net assessed revenue of the year and of the same works by R17,51,025; the corresponding deficit of the previous year having been R18,75,860.

6. The areas irrigated were as follows :—

Canals.	Acres irrigated		
	1884-85.	1883-84.	Average of 5 years ending with 1883-84.
Orissa	57,372	48,760	108,065
Midnapur	69,294	97,919	101,666
Sone	356,577	350,614	208,139
Total	483,243	497,293	417,870

The falling off on the Midnapur Canal has not been compensated by the slight increments on the Orissa and Sone Systems. The area watered by the Midnapur Canal during 1881-82 (104,434 acres) is apparently about the

limit attainable without storage reservoirs, and it would seem that no great extension of area can be looked for on the Sone Canals. The area irrigated under five-year leases on the Sone Canals was just doubled in two years, rising from 74,555 acres in 1882-83 to 149,185 acres in 1884-85.

7 The duty obtained from the water varied from 40·5 to 75·5 acres per cubic foot per second of supplies entering the heads of the Orissa and Sone Canals, rice irrigation forming about 95 and 51 per cent., respectively, of the areas watered from the two systems of canals.

8. The Navigation receipts of 1884-85 are compared in the margin with those of 1883-84 and the average of the 5 years ending with 1883-84. The decrease of revenue in Orissa is due to a reduction in tolls averaging about 40 per cent; that on the Hidgellee Canal to silt deposits; and that on the Sone Canals to a three months' closure of the Main Western Canal for silt clearance.

Canals.	Navigation receipts.		
	1884-85.	1883-84.	Average of 5 years ending with 1883-84.
	R	R	R
Orissa . . .	79,802	1,10,152	94,262
Midnapur . . .	1,28,747	1,20,580	1,17,365
Hidgellee . . .	41,382	62,317	50,023
Sone . . .	51,761	85,193	70,103
Total .	3,01,692	3,78,242	3,31,753

9. The balances of irrigation revenue outstanding at the end of 1884-85, as shown in para. 5 of the Local Government's Resolution, are still very large, and it is to be regretted that on the Sone Canals, where the uncollected balances are especially heavy, those on account of "previous years" should have increased from R1,37,928 on 1st April 1884 to R2,17,685 on 1st April 1885.

10. The cost of measuring and assessing the irrigated areas and of collecting the canal revenue during 1884-85 is compared below with that of 1883-84 and of the average of the 5 years ending with 1883-84:—

Canals	Percentage of expenditure on amounts collected.		
	1884-85	1883-84	Average of 5 years ending with 1883-84.
Orissa	49 50	21·30	19·26
Midnapur	19·03	12 97	13·08
Sone	16·78	23·54	22 44

The very marked increase in cost of measurement, assessment and collection on the Orissa Canals appears to be due to the difficulty of realising the canal dues, and it is hoped that measures may soon be adopted by the Local Government to remedy the present defects in the system of canal administration.

11. The "Ordinary" Irrigation works in operation in Bengal are the "Sarun" and the "Calcutta and Eastern" Canals. The revenue derived from the former fell short of the working expenses by R1,449. There is a guarantee of income on these canals amounting to Rs. 21,750, but all the guarantors, except the Maharaja of Hutwa and the proprietors of the Ramcola Indigo concern, appear to be from one to three years in arrears. The Calcutta and Eastern Canals are, as asual, prosperous, yielding 5·29 per cent. clear profit on R52,60,547, the Capital outlay incurred on them up to the end of the year.

The receipts and working expenses (direct and indirect) of these canals are compared below for 1884-85 and the two preceding years :—

Year	Calcutta and Eastern Canals.		
	Gross receipts.	Working expenses.	Net revenue
	R	R	R
1884-85	5,69,726	2,91,214	2,78,512
1883-84	5,64,101	2,32,031	3,32,070
1882-83	5,64,194	3,26,897	2,37,297

ORDER.—Ordered, that copies of this Resolution and of the Report and its accompaniments be forwarded to the Secretary of State, and to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Also, that a copy of this Resolution be forwarded to the Government of Bengal for information and guidance.

Also, that copies of this Resolution and of the Report be forwarded to the Local Governments and Administrations noted in the margin, in the Public Works Department, for information.

The Governments of Madras, Bombay, the North-Western Provinces and Oudh, and the Punjab
The Chief Commissioners, Central Provinces and British Burma.
The Resident at Hyderabad.
The Agents to the Governor General, Central India and Rajputana.

Also, to the Foreign Department, for communication to the Resident at Mysore and Chief Commissioner of Coorg.

Also, that this Resolution, the Resolution of the Government of Bengal, and the Chief Engineer's Report, with a few selected statements, be published in the Supplement to the *Gazette of India.*

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Govt. of India.

Resolution on the Canal Revenue Report for 1884-85 and the Chief Engineer's Note on the same, No. 3281.A., dated Calcutta, the 20th February 1886.

The total outlay, direct and indirect, to the close of the year 1884-85 on canals in Bengal has been R6,77,31,843. Of this sum, R7,00,000 have been contributed by the Imperial Government from the Famine Protective grant, R82,61,636 have been provided from Provincial revenues, and R5,79,91,952 have been charged to Loan funds, interest on which is chargeable to the province. In addition to the sums mentioned above, R7,78,255 have been expended on surveys for irrigation works which have not been carried out.

2. There are now in actual operation in Bengal 699¾ miles of canal, of which 489 miles are navigable. The total area commanded by these canals is 2,517,552 acres, of which 483,243 acres, producing crops of the estimated value of R1,21,82,304, were irrigated during the current year. The number of boats plying in the canals during the year was 90,515, and 776,564 tons of goods of an approximate value of R2,73,50,552 were carried. The Sarun canals, in which the area commanded can only be imperfectly irrigated, and the Calcutta and Eastern Canals, which are mostly composed of canalized rivers, have been excluded in taking out the above figures.

3. The receipts from, and expenditure on, the canals in operation for the last three years are given in the statement following:—

Name of Canal.	1884-85.		1883-84.		1882-83.	
	Receipts.	Expenditure.	Receipts.	Expenditure.	Receipts.	Expenditure.
Productive Public Works.	R	R	R	R	R	R
Orissa Canals . .	1,43,585	3,29,366	2,37,868	3,05,530	3,20,010	3,55,281
Midnapore Canal .	2,57,955	2,31,915	2,64,576	2,23,586	2,68,010	2,46,502
Hidgellee Tidal Canal .	43,507	38,248	63,590	48,093	45,032	41,897
Sone Canals . .	8,62,474	6,35,530	6,03,807	5,42,159	6,84,677	5,49,774
Total .	13,07,521	12,35,059	11,69,841	11,19,368	13,17,729	11,93,454
Irrigation and Navigation Works.						
Saran Canals . .	9,341	25,593	23,041	24,066	18,027	34,948
Calcutta and Eastern Canals . .	5,69,726	2,91,214	5,64,101	2,32,031	5,64,194	3,26,897
Total .	5,79,067	3,16,807	5,87,142	2,56,097	5,82,221	3,61,845
Grand Total .	18,86,588	15,51,866	17,56,983	13,75,465	18,99,950	15,55,299

4. The net income for the year was therefore R3,34,722. Interest amounting to R22,12,626 was, however, payable to the Imperial Government, so that there was a deficit of R18,77,904 to be met from Provincial revenues.

The revenue for the same years under the three main heads into which the receipts are divided is shown below:—

Head.	1884-85.	1883-84.	1882-83.
	R	R	R
Water-rates	9,46,808	7,49,122	8,67,118
Navigation	8,22,187	9,29,968	9,25,416
Miscellaneous	1,17,593	77,893	1,07,416
Total .	18,86,588	17,56,983	18,99,950

5. The arrears of water-rates outstanding at the close of each of the last three years are shown in the statement following:—

Names of Canals.	1st April 1885.	1st April 1884.	1st April 1883.
	R	R	R
Orissa Canals	77,869	52,203	1,21,647
Midnapore Canal	1,11,212	1,44,691	1,42,476
Sone Canals	6,95,208	4,23,793	3,11,665
Saran ,, ...	40,022	25,218	26,845
Total .	9,24,311	6,45,905	6,02,633

Compared with 1883-84, the receipts of the year show an improvement of R1,29,605, wholly due to the increased water-rates received from the Sone Canals. There is a decrease of nearly one lakh of rupees in the revenue derived from the Orissa Canals, and a small falling off in the receipts from the Midnapore and Tidal Canals.

6. The increased receipts are more than counterbalanced by increased working expenses, chiefly due to the biennial silt clearance of the Western Main Canal and to renewing iron girders on some of the bridges of the Calcutta Canals.

7. There has been a considerable increase in the balance of water-rates in arrears, chiefly under the head "Sone Canals." A large part of the arrears, though due, is not, however, legally recoverable until after the close of the year, and a still more considerable proportion represents the current *kharif* demand, which only became payable two months before its close. Taking, however, arrears of former years only, there is an increase of R1,49,857 in the outstandings, which is not satisfactory. The Lieutenant-Governor is not, however, disposed with an increasing assessment to regard a small increase in the arrear balance of the last preceding year as indicating careless administration. The arrears shown above extend from 1878-79, and the total assessment from that year to the end of 1884-85 has amounted to R45,60,645. It is certain that from various causes a percentage of the demand will be irrecoverable. The persons liable are nearly in every case cultivators of small means, and with upwards of 50,000 of these it is inevitable that some should escape. The increase in arrears in Sarun, which should not have been allowed to occur, has since been reduced.

8. In the table following the areas irrigated since 1882-83 are detailed :—

		1884-85.	1883-84.	1882-83.
		Acres.	Acres.	Acres.
ORISSA	Kharif	54,181	47,035	128,530
	Rabi	2,994	1,381	4,100
	Perennial	197	344	398
	TOTAL	57,372	48,760	133,028
MIDNAPORE	Kharif	69,294	97,919	101,939
SONE	Kharif	130,579	134,732	65,514
	Rabi	66,630	99,304	15,999
	Perennial	9,224	6,732	15,275
	Hot weather irrigation	959	8,524	2,481
	Five years' lease	149,185	101,322	74,555
	TOTAL	356,577	350,614	173,824
	GRAND TOTAL	483,243	497,293	408,791

9. In the province, as a whole, there has been a small falling off in the area irrigated, which has occurred in that commanded by the Midnapore Canal: it may be accepted that the limit of area likely to be irrigated in the present state of the canal was nearly reached in 1882-83, and that the area leased will fall short of this in years, such as the present, when the rainfall is favourable. The irrigation from the Orissa Canals is, despite a small increase over the year preceding, disappointing. The recommendations of the Commission which sat last December to consider the complaints made are now being considered, and it may confidently be hoped that a steady improvement will ensue when the uncertainty and disturbing causes noticed in the Chief Engineer's note have been removed. It is perhaps desirable to add that, during the year now passing, there has been a slight further improvement, and that the remedy for the present low returns is certainly not to be found in indiscriminately leasing small areas, the evils of which are forcibly referred to in the Chief Engineer's remarks on the Sone Canal irrigation, and which was stopped in Orissa in 1872. In Behar (the Sone Canals) there is a large increase in the area under five years' lease, and nearly the whole of the water-supply which can be made available is required for the area at present irrigated in the *kharif* season. Further returns from these canals depend on—*firstly*, the full demand being collected; *secondly*, a greater area being irrigated with the supply of water available—in other words, more economy being exercised in distribution; and *thirdly*, the extension of *rabi* irrigation. All these matters demand the closest attention of responsible officers. The Chief

Engineer adverts to the low duty obtained from the Eastern Main and Patna Canals, and no efforts should be spared to bring these canals up to the standard secured in the others comprised in the same project.

10. There has been a falling off in the returns from navigation, partly owing to Government having ceased, as far as possible, from having any direct connection with the transport service in accordance with the policy which was referred to in the resolution for 1883-84, and which has been pursued for some years past. The steamer line between Cuttack and Bhuddruck is the only one at present directly managed by public officers, and the Government steamers will be withdrawn from it so soon as there is a prospect of the service being efficiently maintained by a private company. The steamer services maintained by private enterprise on the Kendrapara, Midnapore, Patna, Arrah, and Buxar Canals are reported to be efficient and to meet the public convenience.

The decrease in tollage in Orissa is due to a reduction on the tolls, averaging 40 per cent.; in Midnapore there is a slight increase; whilst in Hidgellee there is a considerable falling off, owing partly to the canal having been closed for two months, and partly to the depth of water in the canal having in places throughout the year been so shallow through silt deposits that large boats could not pass. The remodelling of this canal is an urgent matter, as it forms the first section of the Orissa Coast Canal, which, it is expected, will be opened for traffic in July next.

11. The tollage collections from the various canals for the last three years are given in the table following:—

YEAR.	Orissa.	Midnapore.	Hidgellee.	Sone.	Calcutta Canals.	TOTAL.
	R	R	R	R	R	R
1882-83 . . .	66,736	1,06,157	43,694	39,304	5,33,722	7,89,613
1883-84 . . .	61,602	1,08,931	62,317	48,032	5,24,752	8,05,634
1884-85 . . .	52,784	1,19,797	41,382	37,335	5,08,466	7,59,764

12. The Lieutenant-Governor notices with regret the early death of Mr. F. M. S. Douglas, late Executive Engineer, Arrah Division, an officer of much promise, who showed a special aptitude for canal revenue administration.

13. The late date at which the revenue reports were submitted by some Superintending Engineers is commented on in the Chief Engineer's note. A further period of fourteen days has been allowed for their preparation, and Sir Rivers Thomson expects that in future they will be submitted with complete punctuality.

ORDER.—Ordered, that a copy of this Resolution, and of the note and its accompaniments, be submitted to the Government of India in the Public Works Department for information; also that copies be forwarded to the Appointment, Revenue, and Financial Departments of this Government; the Board of Revenue, Lower Provinces; the Commissioners of the Presidency, Burdwan, Patna, and Orissa Divisions; the Collectors of the 24-Pergunnahs, Hooghly, Midnapore, Burdwan, Patna, Shahabad, Gya, Cuttack, and Balasore; the Superintending Engineers of the Orissa, South-Western, and Sone Circles; and the Examiner of Public Works Accounts, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

J. M. McNEILE, *Colonel*, R.E.,

Joint Secretary to the Government of Bengal,

P. W. Dept.

REVENUE REPORT.

Note by COLONEL J. M. MCNEILE, R.E., *Chief Engineer, on the Canal Revenue Reports for the year 1884-85.*

The total expenditure chargeable to capital, inclusive of indirect charges on Irrigation works in Bengal during the year 1884-85, amounted to ₹18,44,792, made up as follows :—

	Direct charges.	Indirect charges.	TOTAL.
	₹	₹	₹
Capital expenditure not charged to Revenue	11,89,878	33,669	12,23,547
Imperial Irrigation and Navigation works .	4,03,268	117	4,03,385
Provincial ditto ditto .	2,01,659	16,201	2,17,860
TOTAL .	17,94,805	49,987	18,44,792

2. The total capital outlay at the close of the year 1884-85 was as follows :—

	Direct charges.	Indirect charges.	TOTAL.
	₹	₹	₹
Capital expenditure not charged to Revenue	5,59,10,582	20,81,370	5,79,91,952
Imperial Irrigation and Navigation works .	13,87,366	90,889	14,78,255
Provincial ditto ditto .	81,05,793	1,55,843	82,61,636
TOTAL .	6,54,03,741	23,28,102	6,77,31,843

3. The following statement shows the particulars of the above outlay :—

	DURING 1884-85.			TO END OF 1884-85.		
	Direct charges.	Indirect charges.	TOTAL.	Direct charges.	Indirect charges.	TOTAL.
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.	₹	₹	₹	₹	₹	₹
Orissa Canals . . .	7,73,589	17,654	7,91,243	2,13,37,233	7,82,236	2,21,19,469
Midnapore Canal . .	24,072	379	24,451	81,52,243	2,63,274	84,15,517
Hidgellee Tidal Canal . .	...	...		17,72,699	65,378	18,38,077
Sone Canals	3,92,217	15,636	4,07,853	2,46,48,407	9,70,482	2,56,18,889
TOTAL .	11,89,878	33,669	12,23,547	5,59,10,582	20,81,370	5,79,91,952
IRRIGATION AND NAVIGATION WORKS.						
Tirhoot project . . .	...	...	...	5,31,425	74,650	6,06,075
Damoodur do. . . .	3,268	117	3,385	1,55,941	16,239	1,72,180
Sarun do. . . .	1,590	32	1,622	6,65,609	27,119	6,92,728
Orissa Coast Canal . .	5,90,872	16,353	6,07,225	29,38,543	69,818	30,08,361
Calcutta and Eastern Canals .	9,197	(—)184	9,013	52,01,641	58,906	52,60,547
TOTAL .	6,04,927	16,318	6,21,245	94,93,159	2,46,732	97,39,891
GRAND TOTAL .	17,94,805	49,987	18,44,792	6,54,03,741	23,28,102	6,77,31,843

4. The capital expenditure on Imperial irrigation and navigation works includes a sum of ₹7,00,000, contributed by the Government of India from Famine Relief Protective Funds towards the completion of the Orissa Coast Canal.

5. The following statement shows the total receipts, working expenses, and charges for interest, in respect of the works which are classed as Productive Public Works during 1884-85 and four previous years :—

PARTICULARS.	1884-85.	1883-84	1882-83.	1881-82.	1880-81.
	₹	₹	₹	₹	₹
Receipts from all sources . .	13,07,521	11,69,841	13,17,729	12,56,811	10,19,375
Working expenses (direct charges) .	11,79,758	10,69,394	11,50,028	10,43,134	9,93,448
Net revenue	1,27,763	1,00,447	1,67,701	2,13,677	25,927
Charge for interest	22,12,626	21,60,758	21,15,505	20,75,188	22,74,758
Deficit	20,84,863	20,60,311	19,47,804	18,61,511	22,48,831
Indirect charges debitable to revenue	55,301	49,974	43,426	60,700	57,280
TOTAL DEFICIT .	21,40,164	21,10,285	19,91,230	19,22,211	23,06,111
Rate per cent. on capital outlay .	3·69	3·71	3·59	3·53	4·33

6. The amount of interest for Productive Public Works, which is payable to the Imperial Treasury by the Local Government for the year under review, is R22,12,626.

7. The total accumulated debt on account of interest on the capital outlay on works classed as Productive Public Works, and unpaid working expenses (inclusive of indirect charges debitable to revenue) of all works for which capital and revenue accounts are kept, amounted, up to the end of the year 1884-85, to R1,66,88,732, as shown below:—

PARTICULARS.	Productive Public Works.	Irrigation and Navigation Works.	TOTAL.
	R	R	R
Receipts from all sources	97,96,362	1,81,97,019	2,79,93,381
Working expenses (direct charges)	1,04,98,925	67,75,338	1,72,74,263
Profit	(—) 7,02,563	1,14,21,681	1,07,19,118
Charges for interest	2,67,11,855	...	2,67,11,855
Profit	(—) 2,74,14,418	1,14,21,681	(—) 1,59,92,737
Indirect charges debitable to revenue	5,44,753	1,51,242	6,95,995
TOTAL PROFIT TO END OF 1884-85	(—) 2,79,59,171	1,12,70,439	(—) 1,66,88,732
Rate per cent. on capital outlay	(—) 48·21	15·71	(—) 24 64

8. The following abstract shows the expenditure on, and receipts from, irrigation, navigation and agricultural works during the year 1884-85 as compared with those of the year 1883-84:—

	1884-85.	1883-84.
EXPENDITURE.		
34.—Famine Relief Protective Works—	R	R
Imperial	4,00,000	3,00,000
51.—Capital expenditure on Irrigation works not charged against Revenue	(a) 11,89,878	(b) 13,38,974
38.—Productive Public Works—		
Revenue Account,—Provincial	11,79,758	(c) 10,69,394
44.—Irrigation and Navigation—		
Irrigation and Navigation works—		
Imperial	3,268	(—) 1,200
Provincial	6,56,284	9,90,646
	6,59,552	9,89,446
Agricultural Works—		
Imperial	6,90,401	7,47,345
Provincial	1,59,888	1,87,170
Contributions	11,347	11,680
	8,61,636	9,46,195
TOTAL	42,90,824	46,44,009
RECEIPTS.		
XXVII.—Productive Public Works—		
Revenue Account,—Provincial	13,07,521	11,69,841
XXXI.—Irrigation and Navigation—		
Irrigation and Navigation Works, Provincial	7,75,000	7,90,215
Agricultural Works—		
Imperial	3,919	4,628
Provincial	2,818	2,123
TOTAL	20,89,258	19 66,807

(a) Includes R34,277, expenditure in England.
(b) Exclusive of R64,465, expenditure in England.
(c) Ditto of R427 ditto.

9. The areas irrigated and assessed during 1884-85 and the four previous years are shown in the following statement :—

Year.	Orissa Canals.				Midnapore Canals.				Sone Canals.				Total.			
	Kharif.	Rabi.	Perennial.	Total.	Kharif.	Rabi.	Perennial.	Total.	Kharif including 5 year leases.	Rabi.	Perennial.	Total.	Kharif.	Rabi.	Perennial.	Total.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1884-85 .	54,181	2,994	197	57,372	69,294	...	...	69,294	280,723	66,630	9,224	356,577	404,198	69,624	9,421	483,243
1883-84 .	47,035	1,381	344	48,760	97,919	...	...	97,919	244,578	99,304	6,732	350,614	389,531	100,686	7,076	497,293
1882-83 .	128,530	4,100	398	133,028	101,939	...	...	101,939	142,550	15,999	15,275	173,824	373,019	20,099	15,673	408,791
1881-82 .	126,611	5,403	264	132,278	104,149	285	...	104,434	119,389	36,795	21,891	178,075	350,149	42,483	22,155	414,787
1880-81 .	112,171	4,877	173	117,221	103,862	...	...	103,862	134,208	50,390	23,127	207,625	350,241	55,167	23,300	428,708

ORISSA CANALS.

10. The Capital, Interest, and Revenue Accounts of these canals are given below :—

1.—CAPITAL ACCOUNT.

Heads of Account.	Outlay during 1884-85.	Outlay to end of 1884-85.
Direct Charges.	R	R
I.—Works	6,15,600	1,53,5 ,024
II.—Establishment	1,26,002	39,97,470
III.—Tools and plant	41,904	19,20,660
IV.—Suspense accounts	(—)7,194	1,39,818
Total .	7,76,312	2,14,12,972
V.—*Less* receipts on capital account . . .	2,723	75,739
Net Total .	7,73,589	2,13,37,233
Indirect Charges.		
Capitalization of abatement of land revenue . .	14	32,377
Loss by exchange	...	2,94,089
Leave and Pension allowances	17,640	4,55,770
Total Indirect Charges .	17,654	7,82,236

2.—INTEREST ACCOUNT.

	R
Interest charges to end of 1883-84	1,00,87,923
Ditto for 1884-85	8,38,018
Total .	1,09,25,941

3.—REVENUE ACCOUNT (Actuals.)

	Expenditure.			Receipts.	
	During 1884-85.	To end of 1884-85.		During 1884-85.	To end of 1884-85.
	R	R		R	R
Works (extensions and improvements)	...	1,644	Water-rates .	51,245	11,94,815
Repairs and maintenance . .	2,03,137	24,24,016	Navigation .	79,802	7,64,592
Establishment .	97,355	11,56,077	Miscellaneous .	12,538	1,83,752
Tools and plant .	15,167	1,42,121	Direct revenue realized in England .	...	38,686
Profit and loss .	...	640			
Refunds of revenue .	78	2,898	Total Receipts .	1,43,585	21,81,845
Direct expenditure in England . .	...	6,945	Deficit .	1,72,152	15,52,496
Total .	3,15,737	37,34,341	Total .	3,15,737	37,34,341

Indirect charges amounting to R13,629 must be added to the expenditure shewn above, increasing the deficit to R1,85,781.

11. The expenditure and earnings for the year 1884-85 are given below :—

EXPENDITURE.	R	EARNINGS.	R
Repairs and maintenance	2,03,137	Water-rates	82,185
Establishment	97,355	Navigation	77,780
Tools and plant	15,167	Miscellaneous	12,538
Refunds of revenue	78	Direct revenue realized in England	...
Direct expenditure in England	...	TOTAL EARNINGS	1,72,503
		DEFICIT	1,43,234
TOTAL EXPENDITURE	3,15,737	TOTAL	3,15,737

12. The lengths of canal and distributaries in operation at the close of the year, and the areas commanded and irrigated are shown in the table below :—

NAME OF CANAL.	LENGTH OF CANAL OPEN. For irrigation and navigation.	For irrigation only.	Length of distributaries and village channels.	Area protected from flood.	Area under command.	Area provided with distributaries.	ASSESSED AREAS. 1883-84.	1884-85.
	Miles.	Miles.	Miles.	Acres.	Acres.	Acres.	Acres.	Acres.
Kendraparah	39	...	330	129,421	101,110	87,300	17,840	25,336
Gobri, including extension	21		...	27,250	53,290	...	392	495
Pattamoondi	...	47	...	65,600	51,250	...	5,453	6,287
Kendraparah extension	15	..	...	8,960	7,000	...	...	.
Taldandah	27	...	71½	19,520	15,250	15,250	1,319	2,264
Machgong	4	15	122½	44,928	71,600	41,600	8,981	8,105
High Level, 1st range	33	...	117½	62,483	48,815	44,730	11,937	11,635
Ditto, 2nd ,,	12½	...	...	...	70,000	...	323	279
Ditto, 3rd ,,	19	...	...	...	57,500	...	2,515	2,971
TOTAL	170½	62	641	358,162	475,815	188,880	48,760	57,372

There has been an increase of six miles in the length of canals in operation, due to the opening of the Gobri Extension Canal, by which 32,000 acres have been added to the area commanded. The area provided with distributaries is 6,500 acres in excess of that so shown last year, owing to the completion of 1·66 miles of distributaries taking off from the Machgong canal.

13. The statement following shows the areas irrigated and yearly rainfall since 1875-76 :—

YEAR.	Kharif.	Rabi.	Perennial.	TOTAL.	Rainfall.
	Acres.	Acres.	Acres.	Acres.	Inches.
1875-76	13,991	4,102	314	18,409	70·00*
1876-77	26,069	3,991	321	30,382	44·26*
1877-78	95 088	3,071	336	98,495	47·94*
1878-79	105,500	5,517	233	111,250	61·98*
1879-80	105,186	3,616	236	109,038	60 85*
1880-81	112,171	4,877	173	117,221	85·10*
1881-82	126,611	5,403	264	132,278	56·89†
1882-83	128,530	4,100	398	133,028	58·98†
1883-84	47,035	1,381	344	48,760	57·18†
1884-85	54,181	2,994	197	57,372	50·42†

* Mean of observations in Cuttack and Marsaghai.
† Ditto at 13 stations.

14. The area irrigated without authority was 1,938 acres only, against 21,801 acres shown in the previous year's report as coming under this head. The Superintending Engineer attributes the decrease partly to the increased area leased, partly to careful supervision, and chiefly perhaps to the fact that irrigation was not required. The rainfall was somewhat scanty, but well distributed throughout the kharif season, in the critical months of September and October, being well up to the average; in October it was greater than that of 1883-84 by

1·75 inches, and the falling off in surreptitious irrigation, which usually occurs at this time, is said to be due to this favourable circumstance. The area assessed is again gradually increasing though slowly, low prices, fairly plentiful rainfall, and possible changes in the water-rates, all having some effect in inducing the cultivators to refrain from executing leases as long as possible.

15. The whole subject of the assessment and collection of water-rates was considered by a commission which sat in Cuttack in the cold weather of 1884. An exhaustive report has been presented, and is now under the consideration of Government.

16. The assessments of the year on account of water-rates amounted to R82,185, the balance at its commencement was R52,203, making a total of R1,34,388. Of this sum R5,274 was remitted, and R51,245 realized, leaving a balance of R77,869 outstanding on the 31st March 1885. It is stated that "the fact that the Deputy Superintendent was powerless to enforce his own assessments, accounts for such unsatisfactory results." As legal assessments can be recovered under the certificate procedure, it cannot be admitted that the short realizations are fairly attributable to this cause. A special officer has since been deputed to dispose of the long standing certificates, and considerable progress has been made, but the sitting of the Canal Commission, and the general impression which got abroad, and no doubt still largely exists, that an immediate and important reduction of rates was about to be made, have operated to prevent the taking of fresh leases. The general uncertainty which must exist until final orders have issued on the report of the Commission cannot but have an unfavourable effect on the collections as well as on the execution of new leases.

17. There has been, compared with the previous year, a considerable falling off in the duty obtained from the water utilized—the table below showing an average duty of 66·33 acres only per cubic foot of water utilized against 90·25 acres obtained in 1883-84:—

NAME OF CANAL.	Effective average discharge in cubic feet.	Total for each main canal.	Area of kharif leased.	Total area for each main canal, including branches.	Average duty of each cubic foot of water.	Average duty of water for each main canal, including branches.
	C. ft.	C. ft.	Acres.	Acres.	Acres.	Acres.
Kendraparah	268	417	22,710	29,446	84·74	70·61
Pattamoondi	129		6,279		48·67	
Gobri	20		457		22·85	
High level, 1st range	198	198	11,551	11,551	58·33	58·33
Taldandah	79	157	2,114	10,215	23·00	65·06
Machgong	78		8,101		103·85	
TOTAL	772	772	51,212	51,212	66·33	66·33

NOTE.—*On the quantity of water entering which is to a considerable extent determined by the requirements of navigation, the duty per cubic foot per second is* $\frac{51,212}{1,308}$ = *39·85 acres.*

No explanation of this falling off is given, but the Superintending Engineer remarks that the months of June, July, and November should be excluded from the calculations, and that calculated in this way the duty for the Kendraparah canal is reduced to 55 acres per cubic foot, which he considers to be the practical duty now obtained from water on the Orissa canals. In former years under any system of calculation much better results have been obtained, and it is hoped that an improvement in this respect will be recorded in the report for the current year. Of the irrigation, 3·97 per cent. was by lift and the remainder by flow.

18. Experiments to ascertain the value of irrigation to the crops carried out, the average difference in its favour on the money value of the produce being R6·06 in the Mahanuddy Division and R4·34 in the Brahminee-Byturnee Division. Details regarding these experiments will be found in paragraph 20 of the Superintending Engineer's report.

19. The receipts under the head "Navigation" amounted to R79,802, of which R27,018 were on account of the earnings of the transport service, and

R52,784 from tolls on boats. The collections for 10 years under the above heads are given in the table below :—

	Tolls.	Transport service.	TOTAL.
	R	R	R
1875-76	16,377	Nil.	16,377
1876-77	22,881	"	22,881
1877-78	33,844	"	33,844
1878-79	57,042	"	57,042
1879-80	62,389	35,686	98,075
1880-81	41,297	30,105	71,4[illegible]2
1881-82	53,219	29,987	83,206
1882-83	66,736	41,737	1,08,473
1883-84	61,602	48,550	1,10,152
1884-85	52,784	27,018	79,[illegible]02

20. It will be noticed that, compared with the previous year, there has been a decrease of R8,818 in the tollage receipts, and of R21,532 in the earnings of the transport service. The decreased revenue is, however, not due to any falling off in the traffic, which has in fact increased, but as regards tollage receipts to a revision of the rates of toll, involving a reduction of upwards of 40 per cent. on those previously charged, and as regards transport earnings to the fact of Government steamers on the Kendraparah canal having been withdrawn in favour of private companies, who have provided steamers of their own.

21. The length of navigable canal open at the close of the year, as shown in the Superintending Engineer's report, is 170½ miles. In this length, however, six miles of the Gobri Extension canal, which was not formally open for traffic until the 5th June 1885, are included. Through communication was not established until the date mentioned nor tolls charged, so that it is obviously proper to exclude the six miles mentioned in the statistical returns of tollage.

22. The earnings of the year under the head "Navigation" amounted to R77,780 against R1,07,147 in 1883-84. In that year, however, the higher scale of tollage was in force until the 1st of December, and during 1884-85 there were no receipts from the transport service on the Kendrapara canal after October, in which month Government steamers ceased to ply.

23. In the two following tables the result of the year's operations are contrasted with that preceding, the figures are based on assessments, which, however, do not differ materially from the collections :—

NAME OF CANAL.	Miles open.	TOLLAGE.		NUMBER of BOATS.		TONNAGE.		VALUE OF CARGO.		TOLLAGE PER MILE OF CANAL.	
		1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84	1884-85.	1883-84.	1884-85.
		R	R	No.	No.	Tons.	Tons.	R	R	R	R
Taldandah, Machgong, Kendraparah, Ditto Extension, Gobri	31	2,837	3,149	1,302	1,160	20,510	18,620	67,265	70,005	91·51	101·58
	69	44,224	39,349	8,387	9,137	84,774	91,679	38,25,850	32,32 340	640·92	570·56
High Level, range I	33	6,727	7,624	3,362	4,288	18,066	22,041	6,52,400	6 94,590	203·84	231 03
High Level, range II	12½	3,800	3,208	1,862	2,847	17,723	17,654	1,70,140	3,29,700	304 00	256·64
High Level, range III	19	943	1,098	594	1,336	4,612	7,023	44,000	1,53,470	49·63	57·93
TOTAL	164½	58,531	54,428	15,507	18,768	1,45,685	1,57,017	47 59,655	44,80,105	355·81	330·57

SUB-HEAD.	Government traffic.	Private traffic	Total traffic.
	R	R	R
Tollage	—3,203	—900	—4,103
Number of boats	—562	+3,823	+3,261
Tonnage	—7,187	+18,519	+11,332
Value of cargo	+4,142	—2,83,692	—2,79,550
Tollage per mile of canal	—19 77	—5 47	—25 24

There is a considerable and satisfactory increase in the number and tonnage of the boats not employed on account of Government.

24. The cost of the establishment employed on working the locks was ₹8,379 against ₹8,603 so expended in 1883 84.

25. The Superintending Engineer observes, paragraphs 36 and 37 of his report, that ₹37,560, the tollage receipts from private traffic on the Kendrapara canal are sufficient to pay working expenses, and 4 per cent. interest on all special navigation works, which he calculates at ₹36,361; he adds that this canal "has created a trade between Cuttack and the Sea Coast of 86,000 tons per annum, and a passenger traffic of 32,698 persons, which is steadily increasing, and it is to the indirect results from the extension of trade and its development by private enterprise that Government must chiefly look for a return from the capital invested on these canals."

26. The actual receipts for the year credited to the transport service amounted to ₹27,018 against ₹48,550 in 1883-84, the cost of working was ₹19,572, so that there was a profit of ₹7,446. Two steamers plied for eight months, and one for four months only.

It was stated in last year's report that the policy of Government was to withdraw as soon as possible, from all direct connection with the transport service; the Cuttack-Chandbally line, in which it has been demonstrated that a service can be profitably maintained is now entirely in the hands of three private companies, and the *Aurora* will be taken off the Cuttack-Bhuddruck line so soon as it is apparent that an efficient service will be kept up by private enterprise.

27. The miscellaneous receipts for the year amounted to ₹12,538, showing a decrease of ₹3,322 compared with that previous. The table following shows these receipts by sub-heads for the years mentioned :—

Source of Revenue.	Year in which received		Difference.	
	1883-84.	1884-85.	Increase.	Decrease.
	₹	₹	₹	₹
Plantations	811	1,068	257	. .
Rent of lands	4,650	5,177	527	. .
Canal produce	382	678	296	. .
Rent of buildings	2,832	3,976	1,144	. .
Sale of tools	59	34	. .	25
Fisheries	479	500	21	. .
Sale of water	37	88	51	. .
Miscellaneous	6,610	1,017	. .	5,593
Total	15,860	12,538	2,296	5,618
Decrease	. .	3,322	. .	. .

28. The total revenue for the last 10 years under the three main heads is shown in the statement following :—

Year.	Water-rates.	Navigation.	Miscellaneous.	Total.
	₹	₹	₹	₹
1875-76	20,330	16,377	8,783	45,490
1876-77	40,378	22,881	11,298	74,557
1877-78	1,17,818	33,844	9,445	1,61,107
1878-79	1,16,416	57,042	16,484	1,80,942
1879-80	1,57,747	98,075	23,365	2,79,187
1880-81	1,78,047	71,402	20,329	2,69,778
1881-82	1,24,290	83,206	15,655	2,23,151
1882-83	1,80,325	1,08,473	31,212	3,20,010
1883-84	1,11,856	1,10,152	15,860	2,37,868
1884-85	51,245	79,802	12,538	1,43,585

29. A similar statement showing the working expenses for the same years follows :—

PARTICULARS.	1875-76.	1876-77.	1877-78	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85
1.—MAINTENANCE.	R	R	R	R	R	R	R	R	R	R
Works including transport service	1,36,856	1,40,494	1,37,044	1,47,113	2,58,748	1,99,554	2,17,753	2,22,431	1,89,564	2,03,137
Establishment, including direction and accounts	33,501	31,639	32,509	39,073	51,918	45,896	50,108	51,160	43,600	50,958
Tools and plant	5,823	11,688	8,234	17,238	8,389	12,266	13,348	14,923	11,292	15,167
Compensation	..	...	...	...	...	...	...	...	53	..
Refunds of Revenue	...	...	41	623	512	777	414	385	68	78
Direct expenditure in England	...	..	...	...	1,265	1,262	1,930	2,061		.
TOTAL MAINTENANCE	1,76,180	1,83,821	1,77,828	2,04,047	3,20,832	2,59,755	2,83,553	2,90,960	2,44,577	2,69,340
2.—REVENUE MANAGEMENT.										
Irrigation establishment	25,785	25,005	32,232	27,598	38,794	38,812	37,022	37,002	33,432	33,999
Navigation "	5,653	5,835	6,012	7,445	8,153	7,501	8,085	13,578	14,681	12,398
TOTAL REVENUE MANAGEMENT	31,438	30,840	38,244	35,043	46,947	46,313	45,107	50,580	48,113	46,397
TOTAL WORKING EXPENSES	2,07,618	2,14,661	2,16,072	2,39,090	3,67,779	3,06,068	3,28,660	3,41,540	*2,92,690	3,15,737

* Exclusive of R427 paid in England.

Indirect charges amounting to R13,629 must be added to the figures noted above, the result of the year's operations being a loss on these canals—excluding interest—of R1,85,781 against R67,662 in 1883-84, and R35,271 in the previous year.

This very disappointing result is mainly owing to the low receipts, the working expenses being only R23,047 in excess of those incurred in the year preceding.

30. The expenditure on works only was R1,89,780 against R1,66,238 in 1883-84. A comparative statement showing the distribution of the cost of maintenance for the principal works follows :—

HEAD.	1883-84.	1884-85.	Increase.	Decrease.
	R	R	R	R
Head works	49,949	67,581	17,632	...
Main canals	86,525	93,145	6,620	...
Distributaries	25,799	22,929	...	2,870
Drainage works	3,965	6,125	2,160	...
TOTAL	1,66,238	1,89,780	26,412	2,870
NET INCREASE	...	...	23,542	...

The increase under 'Head Works' is wholly due to the cost of repairing the damages sustained by the Pattia weir in the floods of 1884, the expenditure on that work during the year under review was R18,904 in excess of that incurred in the year preceding. There was a slight decrease in the cost of maintenance of the remaining weirs, but the large excess noted above has raised the average cost of maintenance, per foot run, from R2·70 in 1883-84 to R3·14 in 1884-85.

The table following shows the expenditure for the last three years by canals: the extra cost of repairs during 1884-85 is due to the construction of new gates for the Marsaghai Lock :—

NAME OF CANAL.	Miles.	1884-85.		1883-84.		1882-83.	
		Cost.	Per mile.	Cost.	Per mile.	Cost.	Per mile.
	No.	R	R	R	R	R	R
Kendrapara	39	36,643	940	26,823	688	23,074	599
Pattamoondee	47	7,334	156	6,160	131	8,711	179
Gobree	15	5,301	353	6,025	402	5,222	348
Kendrapara extension	15	4,458	297	2,795	186	2,136	142
High Level, Range I	33	14,068	426	18,206	552	18,128	549
Ditto Range II	12½	3,275	262	3,577	286	3,422	274
Ditto Range III	19	7,792	410	6,981	367	3,619	190
Taldundah	27	10,487	388	10,652	394	14,208	526
Machgong	19	3,785	199	5,306	279	7,321	385
TOTAL	226½	93,143	411	86,525	382	85,841	379

MIDNAPORE CANAL.

31. The Capital, Interest, and Revenue Accounts are given below:—

1.—CAPITAL ACCOUNT.

HEADS OF ACCOUNT.	Outlay during 1884-85.	Outlay to end of 1884-85.
DIRECT CHARGES.	R	R
I.—Works	18,964	53,38,220
II.—Establishment	2,704	19,22,087
III.—Tools and Plant	67,817	8,97,974
IV.—Suspense Accounts	(—)65,137	24,415
TOTAL OUTLAY	24,348	81,82,696
V.—Less receipts on Capital Account	276	30,453
NET TOTAL	24,072	81,52,243
INDIRECT CHARGES.		
Capitalization of abatement of land revenue	...	14
Loss by exchange	...	79,728
Leave and pension allowances	379	1,83,532
TOTAL	379	2,63,274

2.—INTEREST ACCOUNT.

	R
Interest charges to end of 1883-84	40,86,429
Ditto for 1884-85	3,25,608
TOTAL	44,12,037

3.—REVENUE ACCOUNT (ACTUALS).

	EXPENDITURE.			RECEIPTS.	
	During 1884-85.	To end of 1884-85.		During 1884-85.	To end of 1884-85.
I.—WORKS AND REPAIRS.	R	R		R	R
Works (extensions and improvements)	...	40,655	Water-rates	1,16,807	11,43,778
Maintenance and repairs	1,34,036	14,89,920	Navigation	1,28,747	11,57,829
Establishment, including direction and accounts	30,822	3,40,075	Miscellaneous	12,401	1,30,694
Tools and plant	26,591	1,94,725			
TOTAL WORKS AND REPAIRS	1,91,449	20,65,375			
I (a).—Compensation	...	30			
II.—REVENUE MANAGEMENT.					
Irrigation establishment	24,004	2,64,774			
Navigation establishment	7,609	1,04,244			
TOTAL	31,613	3,69,018			
III.—REFUNDS OF REVENUE.	112	173			
TOTAL WORKING EXPENSES	2,23,174	24,34,596			
PROFIT	34,781	(—)2,295			
TOTAL	2,57,955	24,32,301	TOTAL	2,57,955	24,32,301

Indirect charges amounting to R8,741 must be added to the expenditure shown above, reducing the profit to R26,040.

29. A similar statement showing the working expenses for the same years follows :—

PARTICULARS.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85
1.—MAINTENANCE.	R	R	R	R	R	R	R	R	R	R
Works including transport service	1,36,856	1,40,494	1,37,044	1,47,113	2,58,748	1,99,554	2,17,753	2,22,431	1,89,564	2,03,137
Establishment, including direction and accounts	33,501	31,639	32,509	39,073	51,918	45,896	50,108	51,160	43,600	50,958
Tools and plant	5,823	11,688	8,234	17,238	8,389	12,266	13,348	14,923	11,292	15,167
Compensation	...	...	...	...	...	...	...	...	53	..
Refunds of Revenue	...	...	41	623	512	777	414	385	68	78
Direct expenditure in England	...	...	...	...	1,265	1,262	1,93[illegible]	2,061		..
TOTAL MAINTENANCE	1,76,180	1,83,821	1,77,828	2,04,047	3,20,832	2,59,755	2,83,553	2,90,960	2,44,577	2,69,340
2.—REVENUE MANAGEMENT.										
Irrigation establishment	25,785	25,005	32,232	27,598	38,794	38,812	37,022	37,002	33,432	33,999
Navigation ,,	5,653	5,835	6,012	7,445	8,153	7,501	8,085	13,578	14,681	12,398
TOTAL REVENUE MANAGEMENT	31,438	30,840	38,244	35,043	46,947	46,313	45,107	50,580	48,113	46,397
TOTAL WORKING EXPENSES	2,07,618	2,14,661	2,16,072	2,39,090	3,67,779	3,06,068	3,28,660	3,41,540	*2,92,690	3,15,737

* Exclusive of R427 paid in England.

Indirect charges amounting to R13,629 must be added to the figures noted above, the result of the year's operations being a loss on these canals—excluding interest—of R1,85,781 against R67,662 in 1883-84, and R35,271 in the previous year.

This very disappointing result is mainly owing to the low receipts, the working expenses being only R23,047 in excess of those incurred in the year preceding.

30. The expenditure on works only was R1,89,780 against R1,66,238 in 1883-84. A comparative statement showing the distribution of the cost of maintenance for the principal works follows :—

HEAD.	1883-84.	1884-85.	Increase.	Decrease.
	R	R	R	R
Head works	49,949	67,581	17,632	...
Main canals	86,525	93,145	6,620	...
Distributaries	25,799	22,929	...	2,870
Drainage works	3,965	6,125	2,160	...
TOTAL	1,66,238	1,89,780	26,412	2,870
NET INCREASE	...	...	23,542	...

The increase under 'Head Works' is wholly due to the cost of repairing the damages sustained by the Pattia weir in the floods of 1884, the expenditure on that work during the year under review was R18,904 in excess of that incurred in the year preceding. There was a slight decrease in the cost of maintenance of the remaining weirs, but the large excess noted above has raised the average cost of maintenance, per foot run, from R2·70 in 1883-84 to R3·14 in 1884-85.

The table following shows the expenditure for the last three years by canals: the extra cost of repairs during 1884-85 is due to the construction of new gates for the Marsaghai Lock :—

NAME OF CANAL.	Miles.	1884-85.		1883-84.		1882-83.	
		Cost.	Per mile.	Cost.	Per mile.	Cost.	Per mile.
	No.	R	R	R	R	R	R
Kendrapara	39	36,643	940	26,823	688	23,074	599
Pattamoondee	47	7,334	156	6,160	131	8,711	179
Gobree	15	5,301	353	6,025	402	5,228	348
Kendrapara extension	15	4,458	297	2,795	186	2,136	142
High Level, Range I	33	14,068	426	18,206	552	18,128	549
Ditto Range II	12½	3,275	262	3,577	286	3,422	274
Ditto Range III	19	7,792	410	6,981	367	3,619	190
Taldundah	27	10,487	388	10,652	394	14,208	526
Machgong	19	3,785	199	5,306	279	7,321	385
TOTAL	226½	93,143	411	86,525	382	85,841	379

MIDNAPORE CANAL.

31. The Capital, Interest, and Revenue Accounts are given below :—

1.—CAPITAL ACCOUNT.

HEADS OF ACCOUNT.	Outlay during 1884-85.	Outlay to end of 1884-85.
DIRECT CHARGES.	R	R
I.—Works	18,964	53,38,220
II.—Establishment	2,704	19,22,087
III.—Tools and Plant	67,817	8,97,974
IV.—Suspense Accounts	(—)65,137	24,415
TOTAL OUTLAY	24,348	81,82,696
V.—Less receipts on Capital Account	276	30,453
NET TOTAL	24,072	81,52,243
INDIRECT CHARGES.		
Capitalization of abatement of land revenue	...	14
Loss by exchange	...	79,728
Leave and pension allowances	379	1,83,532
TOTAL	379	2,63,274

2.—INTEREST ACCOUNT.

	R
Interest charges to end of 1883-84	40,86,429
Ditto for 1884-85	3,25,608
TOTAL	44,12,037

3.—REVENUE ACCOUNT (ACTUALS).

	EXPENDITURE.			RECEIPTS.	
	During 1884-85.	To end of 1884-85.		During 1884-85.	To end of 1884-85.
I.—WORKS AND REPAIRS.	R	R		R	R
Works (extensions and improvements)	...	40,655	Water-rates	1,16,807	11,43,778
Maintenance and repairs	1,34,036	14,89,920	Navigation	1,28,747	11,57,829
Establishment, including direction and accounts	30,822	3,40,075	Miscellaneous	12,401	1,30,694
Tools and plant	26,591	1,94,725			
TOTAL WORKS AND REPAIRS	1,91,449	20,65,375			
I (a).—Compensation	...	30			
II.—REVENUE MANAGEMENT.					
Irrigation establishment	24,004	2,64,774			
Navigation establishment	7,609	1,04,244			
TOTAL	31,613	3,69,018			
III.—REFUNDS OF REVENUE.	112	173			
TOTAL WORKING EXPENSES	2,23,174	24,34,596			
PROFIT	34,781	(—)2,295			
TOTAL	2,57,955	24,32,301	TOTAL	2,57,955	24,32,301

Indirect charges amounting to R8,741 must be added to the expenditure shown above, reducing the profit to R26,040.

32. The revenue account calculated on the earnings of the year is shown below :—

Expenditure.	Amount.	Earnings.	Amount
I.—Works and Repairs.	R		R
Works (extensions and improvements)	.	Water-rates . . .	1,22,321
Maintenance and repairs . .	1,34,036	Navigation	1,30,457
Establishment, including direction and accounts . . .	30,822	Miscellaneous . . .	11,513
Tools and plant . . .	26,591		
Total works and repairs .	1,91,449		
II.—Revenue Management.			
Irrigation establishment . .	24,004		
Navigation ditto . .	7,609		
Total .	31 613		
III.—Refunds of Revenue.	112		
Total working expenses .	2,23,174		
Profit .	41,117		
Total .	2,64,291	Total .	2 64,291

33. The area irrigated during the year, and in the two immediately preceding, is shown in the table below, which also gives the lengths of distributaries and the percentage area irrigated to that commanded :—

Particulars.		Totals provided for in the revised estimate.	Midnapore weir, ranges IV and V.			Tidal reaches, ranges I and II, and Panchcoorah weir, range III.			Total.		
			1882-83.	1883-84.	1884-85.	1882-83.	1883-84	1884-85.	1882-83.	1883-84.	1884-85.
Length of distributaries and branch canals	Miles	299·12	228·74	224·38	224·38	53·25	52·25	52·25	281·99	276·63	276·63
Area commanded .	Acres	125,000	100,000	100,000	100,000	25,000	25,000	25,000	125,000	125,000	125,000
Area irrigated . .	,,	..	88,573	86,805	60,352	13,064	11,114	8,942	101,637	97,919	69,294
Percentage of area irrigated to that commanded		..	88·57	86·80	60·35	52·21	44·45	35·77	81·30	78·33	55·43

Last year the area under irrigation showed a decrease of 3,718 acres compared with that previous, and in 1884-85 there has been a further falling off of 28,625 acres.

34. The following table shows the rainfall for the three years referred to :—

Stations.	Rainfall, 1882-83.	Rainfall, 1883-84.	Rainfall, 1884-85.	Remarks.
Midnapore . . .	66 04	43·61	54·98	Average of 16 years previous to 1884-85, 54·21 inches.
Panchcoorah . . .	51·59	51·92	48·84	Average of 15 years previous 51·06.
Contai	61·01	60·31	77·30	

35. It will be noticed that at Midnapore the rainfall was slightly in excess of the average, and the Superintending Engineer remarks that in the year under review the rains were timely and sufficient, and the cultivators were able to

secure their crops independently of irrigation. In July, when leases are usually entered into, the rainfall at Midnapore was 22·64 inches against 10·82 in the year preceding, and in October, which is the critical time when the crop ripens, 5·64 inches against 0·32. The average falls in these months are 11·86 and 5·36 inches respectively. The consequence of the favourable rainfall was that out of leases for 43,593 acres, which lapsed during the year, those for 14,968 acres only were renewed. Of the area irrigated, 98 acres only were by lift, and 65,997 acres were under five-year leases, and 18 acres under annual leases. The unauthorised irrigation, which is not included in the foregoing figures, amounted to 3,181 acres.

36. The duty obtained from the water utilized was 125 acres for the area commanded by the Midnapore, and 81 acres for the area commanded by the Panchcoorah weir, against 208 acres and 81 acres per cubic foot obtained in 1883. The Superintending Engineer ohserves that—

"The distribution of water under the Midnapore weir was not conducted with the same rigid economy as in the previous year, nor is this surprising, as in 1883-84 the most rigid economy had to be exercised owing to the short supply of water and the excessive demand for it."

It must, however, not be lost sight of that with a sufficient rainfall the same quantity of canal water would not be required: ordinarily in a season like the one under review, the duty obtained should be higher than when there is a scanty rainfall.

37. The Superintending Engineer quotes a lengthy extract from the report of the Executive Engineer, Cossye Division, on the method in which the canal discharges have been calculated. The results are of doubtful value, and it is clear from the remarks made that the instructions given in letter No. 8T—I, dated 13th May 1882, have been either imperfectly apprehended, or not sufficiently attended to. The most important point on which information is required is the duty calculated on the quantity of water entering the canal, and to admit of this being given with approximate accuracy, actual daily observations, with mean velocity rods of the discharge about one mile below the head-sluices at Midnapore and Panchcoorah are necessary. Arrangements will be made for their being taken in future from July to October.

38. The assessments during the year on account of water-rates amounted to R1,22,321, the balance due on the 1st of April was R1,44,691, making a total of R2,67,012. Of this amount R1,16,807 was realised and R38,993 remitted or written off as being irrecoverable, leaving a balance due at the close of the year of R1,11,212. Of the balance R52,165 is on account of assessments of the year under review, and R59,047 arrears of previous years. The Commissioner states that of the balance due on account of arrears of previous years, remission can, under the rules in force, be claimed for R28,419, and that this sum was included in an application made to Government for sanction to write off water-rates amounting to R31,431, orders on which were deferred pending the receipt of further information. The arrears for years previous to 1882-83, amounting to R3,840 according to the Examiner's account, have been remitted so that the balance of undisputed arrears has been reduced to moderate dimensions.

The large remissions which Government has been from time to time asked to sanction appear to a very great extent due to needless delay in collections. The present Collector writes—

"The first is the delay in filing certificates for arrears. As stated above, the demand fell due in February, but the practice in the Canal Office for some years past has been to take no coercive steps for realization till December..... ..."

The whole matter has been urgently pressed on the notice of the Commissioner, and it is hoped that there will be in future a marked improvement.

39. Experiments on the yield of irrigated and unirrigated crops were carried

out in 1,103 different places. The results of these and of the experiments, carried out in the two preceding years are shown in the table below :—

	Year.	Outturn per acre in maunds of 80 tolahs. Irrigated. Paddy.	Irrigated. Straw.	Unirrigated. Paddy.	Unirrigated. Straw.	Difference. Paddy.	Difference. Straw.
Midnapore Canal	1882	19·75	44·50	16·40	40·70	3·35	3·80
	1883	20·40	51·27	8·56	29·25	11·84	22·02
	1884	20·00	44·00	16·00	31·00	4·00	13·00
Panchkoorah Canal	1882	29·69	78·12	20·11	64·28	9·58	13·84
	1883	28·85	81·26	5·30	52·95	23·55	28·31
	1884	30·00	76·00	22·00	65·00	8·00	11·00
Tidal Reaches, Ranges I and II	1882	25·80	54·76	21·37	50·75	4·43	4·01
	1883	27·64	104·43	16·40	93·50	11·24	10·93
	1884	20·00	76·00	21·00	57·00	(−)1	19·00

The large yield on unirrigated land was in consequence of the favourable season, which has previously been noticed.

40. The receipts for the year under the head "Navigation" amounted to R1,28,747, of which R1,19,797 was received from tolls on boats and R8,950 from the Calcutta Steam Navigation Company on account of hire of steamers, and compounded tolls. Compared with the preceding year, there is an increase of R8,167 on the gross receipts, though the reduced tolls mentioned in last year's Revenue report had effect throughout the year instead of during four months only.

41. The tables below give the usual particulars regarding the traffic for the last 10 years :—

CANAL TRAFFIC.

Description.		1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
Miles open at end of year	No.	48	48	48	48	48	48	48	48	48	4
Toll collections	Rs.	51,810	67,651	1,06,917	77,340	91,861	77,143	98,060	1,06,157	1,08,931	1,19,79
Rate of tolls per mile	,,	1,079	1,409	2,227	1,611	1,913	1,607	2,043	2,211	2,269	2,26
Boats including empties	No.	36,433	41,372	52,251	48,224	52,044	45,461	51,408	52,554	52,069	47,65
Measurement tonnage of boats, including empties	Tons.	189,380	239,913	360,968	290,488	320,927	292,452	332,325	360,973	382,979	412,37
Passengers carried	No.	145,447	131,071	126,013	128,098	180,294	166,238	202,0.9	181,251	170,745	*
Estimated value of cargo	Rs.	1,22,07,919	1,13,26,806	1,71,09,384	1,50,51,350	1,59,41,496	1,43,15,668	1,47,79,798	1,69,43,032	1,79,53,406	1,57,52,99

* Not shown in the monthly traffic returns.

CLASSIFICATION OF TRAFFIC.

Class of goods.	1875-76	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Articles of food	69,425	114,336	201,256	108,339	118,440	98,943	137,137	177,235	189,185	219,461
Stimulants	8,228	10,819	18,199	14,765	16,015	14,896	13,639	4,635	4,371	3,543
Clothing	6,558	5,801	8,893	8,950	10,223	10,290	10,325	3,453	2,965	2,462
Staples of manufacture	20,172	19,399	19,104	24,942	28,080	31,023	24,834	11,394	34,063	30,013
Building materials	11,140	18,030	19,323	28,268	36,325	29,852	32,315	27,553	17,163	15,650
Fuel	4,707	6,142	8,952	11,558	10,342	13,428	14,534	13,408	17,766	18,937
Cooking utensils	2,135	2,782	3,677	4,633	5,021	4,376	4,546	5,452	5,306	4,625
Miscellaneous	67,021	67,572	79,313	79,518	94,737	39,295	94,978	117,047	112,117	117,601

42 The first reach of the Midnapore canal was closed for silt clearance and repairs from the 1st to the 21st of February 1885. The steamer service between Calcutta and Midnapore continues to be worked by the Calcutta Steam Navigation Company, Limited, and appears to meet the public convenience. The number of passengers and weight of goods carried both show an increase. There has been a steady increase in the tollage receipts since 1880-81, and both in that respect, and in the tonnage of boats, the traffic in 1884-85 has surpassed any year to date.

43. The amount received under the head "Miscellaneous" during the year was R12,401. Of this sum R11,628 was received by the Deputy Revenue Superintendent, and R773 by the Executive Engineer.

44. The statements below show the receipts on revenue account and the working expenses since 1875-76 :—

REVENUE RECEIPTS.

YEAR.	Water-rates.	Navigation.	Miscellaneous.	TOTAL.
	R	R	R	R
1875-76	52,791	51,810	6,508	1,11,109
1876-77	61,460	67,651	7,876	1,36,987
1877-78	53,483	1,06,917	9,693	1,70,093
1878-79	85,014	77,340	8,356	1,70,710
1879-80	1,30,140	1,05,518	11,567	2,47,225
1880-81	1,12,960	93,099	10,407	2,16,466
1881-82	1,18,588	1,20,706	10,780	2,50,074
1882-83	1,04,060	1,46,922	17,028	2,68,010
1883-84	1,31,000	1,20,580	12,996	2,64,576
1884-85	1,16,807	1,28,747	12,401	2,57,955

WORKING EXPENSES.

	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
Maintenance.	R	R	R	R	R	R	R	R	R	R
Works and repairs	1,13,225	1,09,509	1,41,334	1,09,211	94,488	1,21,607	1,35,114	1,40,067	1,27,628	1,34,036
Establishment	26,398	27,662	33,000	28,513	19,162	26,100	31,022	32,218	29,342	30,822
Tools and plant	4,164	9,714	6,117	13,083	17,036	17,975	36,448	31,354	31,229	26,591
Refunds	...	.	17		.	...	...		44	112
Compensation			..	..		..	...		3	.
TOTAL MAINTENANCE	1,43,787	1,46,885	1,80,474	1,50,8[illegible]7	1,3[illegible],680	1,65,682	2,03,584	2,03,639	1,88,[illegible]73	1,91,561
Irrigation Establishment	16,493	17,245	16,189	14,802	16,377	16,101	18,371	20,337	19,862	24,004
Navigation ,,	7,1[illegible]9	7,149	7,15[illegible]	7,227	7,340	7,437	7,5[illegible]9	14,101	7,511	7,609
TOTAL REVENUE MANAGEMENT	23,612	24,394	23,340	22,029	23,717	23,538	25,890	34,438	27,373	31,613
TOTAL WORKING EXPENSES	1,67,399	1,71,279	2,03,814	1,72,836	1,54,403	1,89,220	2,28,474	2,38,077	2,15,64[illegible]	2,23,174

45. To the working expenses shown above, indirect charges debitable to revenue amounting to R8,741 must be added, the net earnings for the year being R26,040 against R40,990 in 1883-84.

This unfavourable result is partly due to the decreased receipts under the head "Water-rates," consequent on the favourable rainfall, and partly to the increased expenditure on repairs and revenue establishment. The extra cost of the latter is mainly due to the commission now paid to headmen, which, for the year under review, aggregated R4,781 against R425 in the previous year. The Sub-Deputy Collector is no longer employed, so that in this respect there will be a decrease in 1885-86; but the payment of commission was deliberately resolved on, and the extra cost of this measure must be accepted. The increased expenditure under the head "Repairs and Maintenance" was almost wholly due to the larger quantity of silt removed from the main canal.

46. The table below shows the cost of maintaining the canal and distributaries for each of the last five years :—

YEAR.	MAIN CANAL.			DISTRIBUTARIES.		
	Length of canal.	Total cost of works.	Rate per mile.	Length of distributary channels.	Total cost of works.	Rate per mile.
	Miles.	R	R	Miles.	R	R
1880-81	48	80,993	1,687	267	20,140	70
1881-82	48	1,03,910	2,164	277	11,854	42
1882-83	48	1,01,821	2,121	277	20,407	73
1883-84	48	1,06,425	2,216	277	21,195	76
1884-85	48	1,15,171	2,399	277	18,805	68

47. The expenditure on distributaries shows a satisfactory decrease compared with last year's rate. It is still, however, in excess of what is found necessary elsewhere, and requires the careful attention of the responsible officers. It

is possible that the comparison is to some extent vitiated by the Narainghur navigable channel being classed as a distributary. This canal has a discharge of 240 cubic feet per second at its head and 5 locks, and is accordingly quite out of its proper classification when included among distributaries, in which class it might possibly fairly have remained before being remodelled and rendered navigable.

The dredging operations of the year have not been successful. The expenditure has increased from ₹47,351 in 1883-84 to ₹54,621 in 1884-85, whilst the quantity of silt excavated has diminished from 45 lakhs of cubic feet to 31 in the same period. The cause of the increased cost is stated to be that there was an extra dredger to keep up, that the steam had to be used more for towing purposes, and that the *Hector's* ropes and other gear had to be renewed. The unsatisfactory result of the year's work is apparently chiefly due to the dredgers frequently breaking down, the three chief dredgers *Hector*, *Ajax*, and *Atlas* being under repair for 567 days in the aggregate. The Superintending Engineer notes that the *Ajax* and *Atlas* worked under unfavourable conditions as regards depth of water, which affected their daily outturn. A special report on the matter is promised. Particulars regarding the cost and outturn of work for each particular dredger for the year and that previous will be found in the table below :—

Name of Dredger.	Number of days at work.		Quantity of work done				Cost of working dredgers during the year		Rate per 1,000 cubic feet.	
			Per day.		During the year.					
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
			C. ft.	C. ft.	C. ft.	C. ft.	₹	₹	₹	₹
Hector, Bucket	216	114	3,136	3,577	677,450	407,750	6,755	8,135	9 97	19'95
Combination, Fouracre's	293	196	1,577	1,756	461,950	344,250	3,900	2,853	8 46	8'29
Ajax, Hydraulic	224	137	6,753	7,204	1,512,700	987,000	9,846	7,325	6'51	7'42
Atlas, ,,	219	183	7,695	5,691	1,685,300	1,041,420	9,019	7,592	5 35	7'29
Scraper Dredger No. 1	60	67	242	239	14,516	16,000	6,787	7,861	48'4	70'50
Ditto ,, 2	129	241	292	239	37,700	57,500				
Ditto ,, 3	188	127	221	252	41,625	32,000				
Ditto ,, 4	264	26	174	231	46,000	6,000				
Cadmus, Bruce's steam excavator	...	78	...	2,429	...	189,500	.	3,174	...	16'75
Steam Launch Kobaduck	...	...	...	...	...	...	2,850	4,628		
Ditto Cossye	...	...	...	...	...	...	.	2,986	...	
Ditto Coot	.	...	...	...	...	...	8	...	...	
Ditto Sir Arthur Cotton	...	...	...	...	...	...	213	30	...	...
Steam Launch Garnet	...	...	...	...	...	...	...	64	...	.
Ordinary and Steam hopper and mud barges	...	..	..	..	...	...	7,973	9,073	...	.
Total	1,593	1,169	2,812	2,636	4,477,241	3,081,420	47,351	54,621	10'57	17'72

HIDGELLEE TIDAL CANAL.

48. The capital, interest, and revenue accounts are given below :—

I.—CAPITAL ACCOUNT.

Heads of Account.	Outlay during 1884-85.	Outlay to end of 1884-85.
Direct Charges.	₹	₹
I.—Works	.....	12,66,239
II.—Establishment	.....	4,49,790
III.—Tools and plant	.....	57,585
IV.—Suspense accounts	.....	.....
Total Outlay	.....	17,73,614
V.—*Less* receipts on capital account	.....	915
Net Total	... ..	17,72,699
Indirect Charges.		
Capitalization of abatement of land revenue	.....	11,210
Loss by exchange	.....	20,571
Leave and pension allowances	.....	33,597
Total	....	65,387

2.—INTEREST ACCOUNT.

	R
Interest charges to end of 1883-84	10,58,526
Ditto ditto for 1884-85	70,908
	11,29,434

3.—REVENUE ACCOUNT—(ACTUALS).

	Expenditure			Receipts	
	During 1884-85.	To end of 1884-85.		During 1884-85.	To end of 1884-85.
I.—Works and Repairs.	R	R		R	R
Works (extensions and improvements) . . .	...	3,033	Water-rates .	...	2,611
Maintenance and repairs .	26,862	3,25,681	Navigation .	41,382	6,05,272
Establishment . . .	6 178	75,372	Miscellaneous .	2,125	13,853
Tools and plant . .	292	11,819			
Total Works and Repairs	33,332	4,15,905			
II.—Revenue Management.					
Navigation establishment .	3,554	40 679			
Total working expenses	36,886	4,56,584			
Profit	6,621	1,65,152			
Total .	43,507	6,21,736	Total .	43,507	6,21,736

Indirect charges amounting to R1,362 must be added to the expenditure shown above, reducing the profit to R4,259.

49. This canal is not used for irrigation; the revenue is entirely derived from navigation tolls and miscellaneous receipts. Compared with the previous year, there has been a falling off in the gross revenue of R20,083 due entirely to diminished receipts from tolls, the miscellaneous revenue being in excess of that received in 1883-84. There was also a decrease in the expenditure which amounted to R36,886 against R46,581 expended in the previous year. The net revenue, exclusive of indirect charges, was, as shown above, R6,621 against R17,009 in 1883-84.

50. The decreased receipt is thus explained by the Executive Engineer—

"I should have given as a reason for the falling off of the tolls on the Hidgellee Tidal Canal during 1884 85, not only that the second range was closed during February and March, but that in consequence of the canal having been silted more or less at the Kallynagore end for the whole year, the passage of heavy boats (by which rice can most economically be exported) was hindered. As far as I can ascertain, there was another reason, *viz.*, that the price of rice ruled lower in the Calcutta market than during the previous year and consequently the export trade fell off"

The canal was closed from the 26th January to the 15th May 1885.

51. The usual tables showing the traffic since 1875-76 follow:—

COMPARISON OF TRAFFIC.

Particulars.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
Miles of canal open . . .	29	29	29	29	29	29	29	29	29	29
Toll collections . . .	22,540	44,572	60,971	59,723	44,918	53,338	45,848	43,694	62,317	41,382
Rate of toll per mile of canal .	777·24	1,536·97	2,102·42	2,059·41	1,548·89	1,839·20	1,581·	1,510·	2,148·	1,427·
Number of boats . . .	10,958	22,824	23,882	22,969	16,311	21,783	20,057	17,445	22,728	17,660
Tonnage of boats . . .	68,003	1,31,492	1,58,433	1,64,688	1,20,021	1,52,781	1,33,020	1,32,884	1,96,764	1,45,424
Passengers carried . . .	3,906	3,198	1,932	3,623	3,061	3,531	3,286	3,510	...	...
Estimated value of traffic .	13,39,440	19,92,042	31,30,503	41,55,353	25,86,031	23,34,731	21,19,855	23,83,244	36,42,029	30,06,852

CLASSIFICATION OF GOODS.

PARTICULARS.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Articles of food . . .	37,852	84,248	101,230	105,687	8,423	89,901	79,448	46,163	64,338	39,400
Stimulants	805	1,900	706	1,719	783	2,666	6,622	2,767	3,179	2,806
Clothing	40	189	117	341	93	428	1,266	5	520	479
Staples of manufacture . .	1,341	1,630	1,202	2,839	1,129	1,294	2,646	381	1,214	645
Building materials . . .	3,758	8 076	6,838	8,601	73,444	12,303	2,401	749	1,792	2,350
Fuel	1,678	1,045	768	1,729	1,164	6,214	2,701	6,935	833	1,267
Cooking utensils . . .	434	297	250	388	319	426	..	132	112	94
Miscellaneous . . .	22,004	34,107	47,321	42,773	28,744	39,549	37,900	1,306	6,628	6,516

52. It will be noticed that there has been a decrease in every item of traffic, except fuel and building materials. The tonnage carried by each boat has also decreased owing to the depth of water in the canal not having been sufficient for heavily laden boats to pass through.

53. The expenditure on maintenance was R26,862, or R505 per mile, against R32,994 expended in the previous year. The decrease is wholly in the item silt clearing, which cost R12,718 against R23,706 debited against this head in 1883-84.

54. Until the long and frequent closures now necessary can be dispensed with, and a uniform depth of water maintained in the canal, material increase in its earnings cannot be expected. Silt is becoming yearly more and more a serious item in the cost of maintaining canals in Bengal, most especially so in those connected with tidal reaches. In the early years of the existence of this canal, the formidable difficulty and cost of silt clearing was not appreciated, and the canal was left so unprotected from the ordinary influx and efflux of the tides that the channel has been in some places almost entirely silted up. Extensive improvements are urgently required on this canal, for which an estimate, amounting to R10,39,571, is now ready, and will shortly be submitted for the orders of the Government of India.

55. The tables below show the receipts and working expenses of this canal for the last ten years :—

REVENUE RECEIPTS.

YEAR.	Water-rate.	Navigation.	Miscellaneous.	TOTAL.
	R	R	R	R
1875-76	...	22,540	395	22,935
1876-77	...	44,572	464	45,036
1877-78	...	60,971	1,309	62,280
1878-79	...	59,723	1,070	60,793
1879-80	...	44,918	863	45,781
1880-81	...	53,338	1,149	54,487
1881-82	...	45 848	1,446	47,294
1882-83	...	43,694	1,338	45,032
1883 84	...	62,317	1,273	63,590
1884-85	...	41,382	2,125	43,570

WORKING EXPENSES.

PARTICULARS.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	R	R	R	R	R	R	R	R	R	R
Maintenance and repairs . .	26,756	7,637	22,469	16,599	30,607	18,901	19,478	29,460	32,994	26,862
Establishment	8,033	1,793	5,466	3,854	8,794	2,289	4,497	6,775	7,588	6,178
Tools and plant . . .	1,602	429	164	..	..	1,444	1,834	1,262	2,784	292
TOTAL .	36,431	9,859	28,099	20,453	39,401	22,631	25,809	37,597	43,366	33,332
Navigation establishment .	2,607	2,571	2,465	2,727	2,883	2,956	2,869	2,973	3,215	3,554
TOTAL WORKING EXPENSES .	39,038	12,430	30,564	23,180	42,284	25,590	28,678	40,570	46,581	36,886

SONE CANALS

56. The Capital, Interest, and Revenue Accounts of these canals are given below :—

1.—CAPITAL ACCOUNT.

Heads of Account.	Outlay during 1884-85.	Outlay to end of 1884-85.
	R	R
Direct Charges.		
I.—Works	2,91,031	1,77 28,739
II —Establishment	55,081	49,90,459
III.—Tools and plant	76,980	20,47,575
IV.—Suspense accounts	(—)27,855	1,85 405
Total	3,95,237	2,49,52,178
V —*Less* receipts on capital account	3,020	3,03,771
Net Total	3,92,217	2 46,48,407
Indirect Charges.		
Capitalization of abatement of land revenue	15	37,376
Loss by exchange	7,910	85,187
Leave and pension allowances	7,711	8,47,919
Total indirect Charges	15,636	9,70,482

2.—INTEREST ACCOUNT

	R
Interest charges to end of 1883-84	92,66,351
Ditto for 1884-85	9,78,092
Total	1,02,44,443

3.—REVENUE ACCOUNT (ACTUALS)

	Expenditure. During 1884-85.	Expenditure. To end of 1884-85.		Receipts. During 1884-85.	Receipts. To end of 1884-85.
	R	R		R	R
I.—Maintenance and Repairs.					
Works	3,44,832	23,15,096	Water-rates	7,70,359	37,91,534
Compensation	6	2,455	Navigation	51,761	4,63,237
Establishment	79,300	5,96,460	Miscellaneous	40,354	3,05,709
Tools and plant	26,175	86,302			
Total Maintenance	4,50,313	30,00,313			
II.—Revenue Management.					
Irrigation establishment	1,29,308	7,40,663			
Navigation establishment	16,885	1,12,370			
Total	1,46,193	8,53,033			
III.—Refunds of Revenue	7,455	20,058			
Total Working Expenses	6,03,961	38,73,404			
Profit	2,58,513	6,87,076			
Total	8,62,474	45,60,480	Total	8,62,474	45,60,480

Indirect charges amounting to R31,569 are debited in the Examiner's accounts reducing the net revenue to R2,26,944, which gives a return of 0·88 per cent. on the capital expended direct and indirect to the end of the year.

57. The income and expenditure calculated by earnings are shown below :—

Expenditure.		Earnings.	
I.—MAINTENANCE AND REPAIRS.	R		R
Works	3,44,832	Water-rates	11,15,399
Compensation	6	Navigation	51,761
Establishment	79,300	Miscellaneous	40,354
Tools and plant	26,175		
TOTAL	4,50,313		
II.—REVENUE MANAGEMENT.			
Irrigation establishment	1,29,308		
Navigation establishment	16,885		
TOTAL	1,46,193		
III.—REFUNDS OF REVENUE	7,455		
TOTAL WORKING EXPENSES	6,03,961		
PROFIT	6,03,553		
TOTAL	12,07,514	TOTAL	12,07,514

58. The areas commanded and irrigable, and lengths of canal and distributaries open are shown in the table following :—

	Navigable canal.	Branch canal.	Distributaries.	Gross area under command.	Maximum discharge of canal.	AREA WHICH CAN BE IRRIGATED.		
						Kharif.	Rabi.	TOTAL.
	Miles.	Miles.	Miles.	Acres.	C. ft. per second.	Acres.	Acres.	Acres.
Eastern main and Patna canals	86¼	..	345	406,155	1,613	129,000	180,000	309,000
Western main and Buxar canals	58¼	77½	321¾	704,000	} 4,342	347,360	360,000	707,360
Arrah canal	74	71¼	469	618,354				
TOTAL	218½	148¾	1,135¾	1,728,509	5,955	476,360	540,000	1,016,360

During the year there was no addition to the lengths of canals, but 53¾ miles of distributaries were completed.

59. Of the area under command, 1,361,151 acres are, as nearly as can be ascertained, cultivated or culturable. The area which can be irrigated is obtained by assuming a duty of 80 acres per cubic foot per second of discharge for kharif, and 180 acres for rabi cultivation. The maximum discharge is allowed for the kharif season, and 3,000 cubic feet per second, which is the average quantity available for the rabi season. It was explained in last year's report that in dry years not more than 456,000 acres of kharif and 336,240 acres of rabi irrigation could be counted on.

60. The usual table showing the progress made with village channels follows :—

	Total length of village channels completed.	Area commanded.	Total number of outlets.	Number of permanent outlets.
	Miles.	Acres.	No.	No.
Eastern Sone Division	242	99,239	2,222	12
Ararh "	745	126,273	2,340	373
Buxar "	513	140,905	1,144	125
TOTAL, 1884 85	1,500	366,417	5,715	510
TOTAL, 1883-84	1,361	342,231	5,825	407

Of these channels 141 miles were carried out by Government officers under the provisions of Act III (B.C.) of 1876 and 39 miles were under construction on the 1st of April 1885. There has been, it will be seen, considerable progress made in providing permanent outlets, except in the Eastern Sone Division.

61. The water-rate assessments for the year and that preceding are shown below:—

Crop.	1883-84. Acres.	1884-85. Acres.	Increase. Acres.	Decrease. Acres.
Kharif . .	134,732	130,579	...	4,153
Rabi . . .	99,304	66,630	...	32,674
Sugarcane . .	6,732	9,224	2,492	...
Hot-weather irrigation . .	8,524	959	...	7,565
Five-years' lease .	101,322	149,185	47,863	...
TOTAL .	350,614	356,577	50,355	44,392
INCREASE .	...	5,963	...	...

62. Last year it was noticed that the area irrigated was in excess of any year to date, it is satisfactory to find that further progress has been made, notwithstanding a considerable falling off in the hot-weather irrigation due to the western main series of canals having been closed for silt-clearance during the months of April, May, and June. There has been a large increase in the area under five-year leases, which the Superintending Engineer remarks "are increasing in favour, especially in places where the land, whether altogether suitable or not, can be cultivated with kharif crops." These areas are divided in the statement below between kharif and rabi, in the proportions followed last year:—

	1883-84. Acres.	1884-85. Acres.
Kharif	215,790	249,927
Rabi	109,436	81,548
Sugarcane and hot-weather crops . .	25,388	25,102
TOTAL .	350,614	356,577

63. The areas irrigated by divisions for the last five years is shown below:—

YEAR.	EASTERN SONE DIVISION.				ARRAH DIVISION.				BUXAR DIVISION.				TOTAL FOR ALL DIVISIONS.			
	Annual leases.		Five-year leases.	TOTAL.	Annual leases.		Five-year leases.	TOTAL.	Annual leases.		Five-year leases.	TOTAL.	Annual leases.		Five-year leases.	TOTAL.
	Kharif and rabi.	Sugarcane and hot-weather.			Kharif and rabi.	Sugarcane and hot-weather.			Kharif and rabi.	Sugarcane and hot-weather.			Kharif and rabi.	Sugarcane and hot-weather.		
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1880-81 . .	27,888	1,775	...	29,663	106,333	15,897	...	122,230	50,277	5,455	...	55,732	184,498	23,127	...	207,625
1881-82 . .	19,260	2,996	6,830	29,086	48,050	26,566	33,942	108,558	24,840	13,123	2,468	40,431	92,150	42,685	43,240	178,075
1882-83 . .	17,717	3,917	11,136	32,770	36,164	7,936	53,030	97,130	27,632	5,903	10,389	43,924	81,513	17,756	74,555	173,824
1883-84 . .	36,030	150	18,620	54,800	96,593	10,973	56,372	163,938	101,413	4,133	26,330	131,876	234,036	15,256	101,322	350,614
1884-85 . .	46,531	1,328	25,136	72,995	85,769	4,518	80,248	170,535	64,909	4,337	43,801	113,047	197,209	10,183	149,185	356,577

64. The rainfall during the year was below the average, and as regards locality was very unequally distributed—a fact which will be apparent from the following table extracted from the Superintending Engineer's report, showing

the total fall at various stations for the months of August, September, and October :—

Arrah Division.		Eastern Sone Division.		Buxar Division.	
	Inches.		Inches.		Inches.
Arrah . . .	10 88	Bikrum . .	12·19	Buxar . . .	17·58
Ugeon . . .	14·60	Daoodnuggur .	14·79	Sasseram . .	26·11
Nasrigunge . .	17·05	Dinapore . .	18 38	Sikroul . .	17·93
Koath . . .	25·80			Jamrore . .	22·45
Ramnuggore . .	24·04			Basawan . .	20·72
Dehree . .	20·70				

65 The usual statements showing the rainfall during the kharif and rabi seasons for the last five years follow :—

KHARIF SEASON.

Months.	Eastern Sone Division.					Arrah Division.					Buxar Division.				
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	In.	In.	In.	In.	In.	In.	In	In.	In.	In.	In.	In.	In.	In.	In.
August . .	15·39	13·49	9 84	4·03	7·74	14·82	15·67	9·00	5·43	9 60	7·88	14·28	7·41	2·37	10·11
September . .	2·24	4·55	4·83	4·33	5·02	3·60	4·12	4·38	4 06	5·51	2·23	2·72	5·77	5·47	4·96
October . .	4·91	3·87	4·47	0·68	2·36	4·14	6·78	4 99	0·55	3·73	3·87	5·31	4·99	0·81	4·59
Total .	25·54	21·91	19·14	9·04	15·12	22·50	26·57	18·37	10 04	18·84	13·98	22·31	18·17	8·65	19·66

RABI SEASON.

October . .	4·91	3·87	4·47	0·68	2·36	4·14	6·78	4·99	0·55	3·73	3·87	5·31	4·99	0·81	4 59
November . .	0·12	0·00	1·27	0·00	0·00	0·39	0·00	1·77	0·00	0·00	0·85	0·00	1·86	0·00	0·00
December . .	0·00	0·00	0·00	0·00	0·00	0·01	0·00	0·00	0·00	0·00	0·01	0·00	0·00	0·00	0·00
Total .	5·03	3·87	5·74	0·68	2·36	4·54	6·78	6·76	0·55	3 73	4·73	5·31	6·85	0·81	4·59

66. The rainfall in October enabled the greater part of the rabi to be sown without irrigation, and a fall varying from 0·25 inches in the Eastern Sone to 0·65 inches in the Buxar Division in January prevented canal water becoming a necessity later in the season. There is always a strong indisposition to take water for rabi crops, unless the rainfall in October is scanty. In 1883-84, when there was considerable extension of rabi irrigation, the rainfall in October varied in the different divisions between 0·68 and 0·81 inches.

67. The statement below shows the various descriptions of crops irrigated :—

Name of crop.	Eastern Sone Division.		Arrah Division.		Buxar Division.		Total.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Rice	28,661	38,189	52,786	51,665	52,094	37,250	133,541	127,104
Indigo	..	...	168	31	6	...	174	31
Gardens	...	.	4	.	...	...	4	...
Bhadoi	108	652	553	1,947	352	845	1,013	3,444
Hot weather	92	942	7,778	.	654	17	8,524	959
Sugarcane	48	386	3,195	4,518	3,479	4,320	6,732	9,224
Rabi	6,467	6,855	42,556	31,651	48,829	26,643	97,852	65,149
Gardens	8	16	7	4	30	81	45	101
Opium	786	819	519	471	102	90	1,407	1,380
Five-year leases	18,620	25,136	56,372	80,248	26,330	43,801	101,322	149,185
Total .	54,800	72,995	163,938	170,535	131,876	113,047	350,614	356,577

		1883-84.	1884-85.	
Five-year leases . .	Rice . .	81,058 acres	1,19,348	approximately.
	Rabi . .	10,132 „	14,918	
	Sugarcane .	10,132 „	14,919	

68. The total area leased was 287,445 acres, of which 145,094 were under five years and 142,351 under annual agreements. The area under annual lease as measured by the patrols amounted to 200,017 acres, and as measured by the ameens to 220,506 acres, some of which was subsequently included in five-year leases.

69. In the table following the areas leased and irrigated during the last five years are given :—

	Acres in 1880-81.		Acres in 1881-82.		Acres in 1882-83.		Acres in 1883-84.		Acres in 1884-85.	
	Irrigated.	Leased.	Irrigated.	Leased.	Irrigated.	Leased.	Irrigated.	Leased.	Irrigated.	Leased.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Annual kharif	134,208	105,750	55,355	43,916	65,514	49,249	134,732	93,478	130,579	98,385
„ rabi	50,290	28,699	36,795	19,970	15,999	13,479	99,304	53,425	66,630	38,935
„ sugarcane	23,127	13,395	21,891	13,848	15,275	8,157	6,732	3,968	9,224	4,293
Five-year leases	...	...	43,240	42,810	74,555	76,305	101,322	102,220	149,185	145,094
Hot weather	...	...	20,794	..	2,481	1,343	8,524	7,096	959	738
Total	207,625	147,844	178,075	120,544	173,824	148,533	350,614	260,187	356,577	287,445

70. There is some improvement in the proportion of the area irrigated, for which leases had previously been granted, and the progress of the five-year lease system is noticeable.

71. The proportion of flow to lift irrigation was 93 to 7; in 1883-84 it was 90 to 10.

72. So far it has been assumed that the areas assessed correspond with those irrigated during the year. This, however, is not strictly correct, there being a considerable difference in the Arrah Division in the item rabi irrigation, and for the calculation of duty the area actually irrigated has been taken, though in the statistical tables prescribed by the Government of India, which follow, it has been calculated on the area assessed to correspond with the other forms. The additional area of irrigation taken into account is 14,074 acres.

73. In the kharif season the quantity of water available is limited. From the Western Main series of canals, at any rate, the area under irrigation is in dry years like 1883-84 dependent on the discharging power of the canal, and there is no impropriety in calculating the duty on the actual quantity of water entering the canal. In the rabi season the case is different, the quantity of water available is far in excess of the demand, and the discharge is more dependent on the requirements for navigation and miscellaneous purposes than on the quantity of water required for the crops, the duty calculated on the discharge utilized is therefore of most value as indicating the irrigating power of the canal in that season. Calculated as indicated, the duty given by the Superintending Engineer, paragraph 16 of his report, is as follows :—

	Kharif area in acres.	Rabi area in acres.	Average discharge entering canals, kharif season	Average discharge utilised, rabi season.	Kharif season duty. Cubic feet per acre.	Rabi season duty. Cubic feet per acre.
Eastern Main series of canals	59,336	12,717	1,312·38	351·71	45·21	36·15
Western Main series of canals	204,445	102,080	2,808	740	72·8	137·94

74. The Superintending Engineer makes the following remarks on the very low duty obtained from the Eastern Main canal—

"The duty obtained from the Western Main series of canals is much higher than that so far secured from the Eastern Main series. This is partly due to the very long distributaries which are the rule in Patna and Gya, which not only legitimately consume more water than is required with the shorter distributaries general in Shahabad, but also afford more opportunities for unauthorized irrigation. The matter, however, requires very close attention. The difference of situation by no means explains the wide variation in results, and it does not appear that assessments in the Arrah and Buxar divisions are imposed under less stringent conditions than are exacted in the Eastern Sone division. So far as can be judged from the remission statements received by the Superintending Engineer, a contrary tendency is observable, water-rates having in some cases been assessed in the Eastern Sone Division on evidence which should not have been accepted as a sufficient warrant."

75. It is obviously necessary to localize the waste; when this is done the remedial measures necessary can be determined on. The Superintending

Engineer will be directed to have such observation taken during the current year as will admit of the matter being thoroughly investigated.

76. The total demand for the year, including the balance due on the 1st of April, amounted to R15,39,192, of this sum R7,70,359 were collected and R73,625 remitted, leaving R6,95,208 outstanding at the close of the year. Of the remissions R65,571 were the amount remitted by the Executive Engineers on account of incorrect assessments and R8,054, that written off by civil officers, as being irrecoverable. Of the remissions made by the Executive Engineers, R44,237 were on account of the assessments of 1883-84; in last year's report it was explained that owing to a breach in the main canal and the character of the season, the Lieutenant-Governor had sanctioned extensive remissions on grounds not provided for in the rules. Assessments withdrawn from any cause, for instance, demand statements on annual permits superseded by five-year leases, are at present shown as remissions. The accounts will, from the commencement of the year 1886-87, be modified to show such cases which are not in reality remissions, as a reduction of the original assessment. The Superintending Engineer states that the actual amount remitted on account "of want of proof of irrigation, or to the person charged not being legally liable" was R5,134.

77. The following extract from the Superintending Engineer's report is deserving of attention:—

"The provisions of the law, sections 79 and 80 of Act III (B.C.) of 1876, are exceedingly stringent, and it is only in particular cases that persons who benefit by the unauthorized use of canal water can be made to pay for it. *Aharas* are very numerous in the district, and constant endeavours to fill them with canal water and to irrigate therefrom are made, in which case it is generally impossible to levy water-rates on the land benefited, and practically very often no return for the water thus utilized can be recovered. At certain periods it is necessary for cultivators to dry (*neegar*) their lands, and the water drained off is utilized by their neighbours whose crops are more backward. There does not appear to be any practicable remedy for this, except to refuse leases as far as possible where lands not leased must benefit in the way described."

Permits should certainly be refused in cases where land beyond the leased area will certainly or probably be irrigated without incurring liability for water-rates.

78. The following table shews the demand, collections, and balances for the last five years:—

Year.	Demand.			Remission	Net demand.	Collection.	Balance.	Percentage of collection to current demand.
	Arrears.	Current.	Total.					
	R	R	R	R	R	R	R	R
1880-81	3,18,378	5,34,874	8,53,252	10,725	8,42,527	3,78,266	4,64,261	70·7
1881-82	4,64,261	6,29,739	10,94,000	53,221	10,40,779	6,03,930	4,36,849	95·9
1882-83	4,36,849	4,62,301	8,99,150	21,020	8,78,130	5,66,465	3,11,665	122·5
1883-84	3,11,665	7,42,311	10,53,976	1,45,974	9,08,002	4,84,209	4,23,793	65·2
1884-85	4,23,793	11,15,399	15,39,192	73,625	14,65,567	7,70,359	6,95,208	62·33

79. The increase in the arrear balance from R4,23,793 to R6,95,208 requires serious consideration. The actual collections, R7,70,359, are more than 25 per cent. in excess of any year to date, so that at least in actual receipts there is an improvement. Of the balance R4,77,522 is on account of the current year's assessments, and R2,17,686 on account of previous years' demands.

80. The current year's assessments include the greater part of the rabi demands, which, though due on the 15th of March, are not legally recoverable until after the close of the year, even the kharif demands, which form the greater part of the revenue, are not payable until the 31st of January, so that a considerable arrear balance in respect to the current year's assessments is inevitable.

The arrears with regard to former years' demands have, however, increased from R1,37,928 on the 1st of April 1884 to R2,17,685 on the 1st of April 1885. Of this increase no satisfactory explanation is forthcoming; the khationees (demand statements) are said by the Collector to have been imperfect, and the numerous remission and alteration statements to have caused the rate-payers

generally to withhold payment in hopes of a remission. Rules have been prescribed, which it is expected will lead to objections being preferred and disposed of at an earlier date, but so long as changes in the occupation of land continue alteration statements are inevitable. The remissions were R72,349 below those granted in 1883-84, the increase in the arrear balance being R79,857, so that it is not improbable that the large remissions granted in 1883-84 indisposed the cultivators to pay in 1884-85. The increase in the arrear balances has been separately reported on to the Government of India, but it is quite clear that no heroic remedies are practicable; improved administration will do something, and no effort to secure this has been wanting, but at least 50,000 cultivators have to be dealt with, and it is quite certain that a portion of the assessments will always be found to be irrecoverable. It is not desirable to fix any absolute percentage, as that which, it may fairly be expected, will have to be written off, but it is necessary to keep in mind the difference between receipts from water-rates assessed yearly on a fluctuating population on crops, the yield of which is only under exceptional circumstances taken into account, and those from land revenue permanently fixed at a fraction of its present letting value.

The balance for the years 1878-79 to 1882-83 inclusive has been reduced to R84,157, and it is thought that, considering all things, this sum, on assessments amounting to R27,02,935, is not an excessive loss.

81. The expenditure on the revenue establishments employed is shown below:—

	1883-84.		1884-85.	
	Amount.	Percentage on collections	Amount.	Percentage on collections.
	R		R	
Permanent and temporary establishments, such as zilladars, ameens, &c.	42,105	8·69	63,064	8·19
Establishment employed under Collectors	41,724	8 62	25,007	3·24
Headmen's fees	30,176	6·23	41,237	5 35
TOTAL	1,14,005	23 54	1,29,308	16·78

82. The increased cost of collection is a consequence of the increased receipts, the percentage on which 16·78 against 23·54 last year exhibits a marked improvement. On the area assessed the cost of establishment was $\frac{114,005}{350,614}$ = annas 5·2 per acre in 1883-84, and $\frac{129,308}{356,577}$ = annas 6·0 per acre in 1884-85.

83. In former reports some information as to the cost of measuring the crops and preparing the demand statements has been given, the figures in these statements have necessarily been approximations, as the permanent establishment is also employed on investigating complaints and preparing alteration statements for existing five-year leases. The following table exhibits the charges for the current year, 101,622 acres under five-year lease on the 1st of April 1884 being excluded from the areas assessed:—

NAME OF DIVISION.	Area measured and assessed.	COST OF MEASURING CROPS.		COST OF PREPARING DEMAND STATEMENT.	
		TOTAL.	Per acre.	TOTAL.	Per acre.
	Acres.	R	R a p.	R	R a. p.
Eastern Sone	54,375	960	0 0 3·3	1,320	0 0 4·6
Arrah	114,163	3,804	0 0 6·3	8,327	0 1 2
Buxar	8,6717	3,098	0 0 6·7	1,324	0 0 2·9

84. Considerable trouble is still experienced in obtaining the attendance of putwaries at measurements, and there has been no improvement in this respect during the past year. In a few cases where great inconvenience was caused, and the putwaris were legally bound to attend, they have been prosecuted and punished. In the Nasrigunge and Ramnagar sub-divisions 94·7 and 91·7 of the

measurement papers were signed by the putwaris, results partly apparently due to the good management of the sub-divisional officers and zilladars, an example which might with advantage be followed elsewhere.

85. There has been no diminution in the number of complaints; 9,592 remission, and 259 miscellaneous applications were disposed of during the year. The revised rules alluded to in last year's report were formally sanctioned by the Lieutenant-Governor on the 27th April 1885, and they have so far had a good effect in hastening the presentation of objections to the assessment.

86. The number of crop experiments was small; in some sub-divisions this duty has not been sufficiently attended to, the average of 184 observations on the yield of rice crops gives 2·36 maunds of grain and 8·23 maunds of straw as the increased yield due to canal irrigation.

87. The receipts of the year under the head "Navigation" amounted to R51,761 against R85,193, so credited in 1883-84. Of the falling off R22,735 were in the item transport service receipts, and R10,697 in the item tollage on boats. The decrease in the transport service receipts is owing to Government having ceased to work the service, and is balanced by a corresponding decrease of R20,277 in the working expenses. The decrease in tolls on boats is due to the Western Main Canal having been closed for three months for silt clearance. In 1882-83 a similar closure occurred, and the tollage receipts amounted to R39,304 against R37,335 in 1884-85.

88. The tables below show the navigation revenue, and tollage assessments for the last five years:—

Navigation receipts.

Year.	Eastern Main Series.			Western Main Series.			Total.	Total tollage only.
	Number of miles open.	Tollage receipts.	Transport service receipts.	Number of miles open.	Tollage receipts.	Transport service receipts.		
		R	R		R	R	R	R
1880-81 . . .	86¼	27,337	8,512	130½	12,482	12,814	61,145	39,819
1881-82 . . .	86¼	29,199	11,012	130½	24,944	27,961	93,116	54,143
1882-83 . . .	86¼	22,679	12,196	132¼	16,625	19,705	71,205	39,304
1883-84 . . .	86¼	22,563	6,305	132¼	25,469	30,856	85,193	48,032
1884-85 . . .	86¼	23,055	1,304	132¼	14,280	13,122	51,761	37,335

Tollage assessments.

Year.	Eastern Main and Patna Canals.			Western Main Canal.			Arrah Canal.			Buxar Canal.			Total.		
	Private tolls.	Government tolls.	Total.	Private tolls.	Government tolls.	Total.	Private tolls.	Government tolls.	Total.	Private tolls.	Government tolls.	Total.	Private tolls.	Government tolls.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1880-81 . . .	26,529	942	27,471	2,247	215	2,462	6,847	1,358	8,205	316	82	398	35,939	2,597	38,536
1881-82 . . .	27,377	1,746	29,123	2,209	2,159	4,368	15,875	523	16,398	3,417	1,055	4,472	48,878	5,483	54,361
1882-83 . . .	22,147	625	22,772	1,469	1,139	2,608	10,943	284	11,228	2,002	452	2,454	36,562	2,500	39,062
1883-84 . . .	21,600	606	22,206	2,615	166	2,781	15,641	1,369	17,010	5,476	117	5,593	45,332	2,258	47,500
1884-85 . . .	22,796	348	23,142	1,187	23	1,210	8,705	401	9,106	3,898	39	3,937	36,586	811	37,395

89. Statistical tables comparing the traffic and showing the descriptions of goods carried follow:—

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
Number of miles open at the end of the year . . . . Miles.	216¾	216¾	218¾	219	219
Toll collections . . . R	39,819	54,143	39,304	48,032	37,335
Rate of toll per mile . . „	183	249	180	217	170
Boats, including empties . . No.	7,482	10,688	7,615	8,822	6,434
Measured tonnage of boats, including empties . . . Tons	69,597	1,13,971	78,951	95,472	61,744
Estimated value of cargo . . R	33,73,946	44,53,586	37,96,467	52,54,476	41,10,598

Descriptions of goods carried—

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	Tollage	Tollage.	Tollage.	Tollage.	Tollage.
	R	R	R	R	R
Articles of food	8,236	15,839	9,634	14,951	6,832
Stimulants	1,648	1,853	2,010	1,880	1,338
Clothing	279	111	81	40	53
Staples of manufacture . . .	8,495	11,320	9,456	11,712	8,116
Building materials	2,989	2,538	2,157	2,542	,489
Live-stock	...	...	...	...	1
Fuel	153	276	197	388	192
Cooking utensils and other domestic implements	...	...	...	550	844
Bamboos and bullahs . . .	3,291	8,681	6,077	6,666	5,633
Miscellaneous	10,849	8,261	6,648	6,599	11,091

90. The expenditure on navigation establishment, including the cost of working the locks and collecting tolls, was R13,595 against R13,654 expended in 1883-84.

91. It has already been stated that Government has now withdrawn entirely from direct connection with steam transport service. The following extract from the Superintending Engineer's report shows the arrangement at present in force :—

"The steam transport service in the Eastern Sone division, the Eastern Main, and Patna canals has been leased out to a contractor since the 21st of January 1884, and the steamers in the remaining canals were made over to him on the 20th October 1884. There are four steamers, *viz.*, the *Banas* and *Koel* with stern paddle-wheels, and the *Buxar* and *Umpire* with side paddles. One of the stern-wheel steamers is kept in reserve; the other plies on the Arrah canal, the *Umpire* on the Patna canal, and the *Buxar* on the Buxar canal. There is a bi-weekly service between Arrah and Dehri, and Buxar and Sasseram, and a weekly service between Dinapore and Baroon. The deck fares are 3 pies per mile. The amount payable by the contractor is R10,000 per annum, or R833⅓ per month; which is credited as follows: Hire of steamers R333⅓; tollage, Patna canal, R150; tollage, Buxar canal, R150; tollage, Arrah canal, R200. The actual receipts during the year according to the Examiner's figures were R14,426 against R37,161 received in 1883-84. The working expenses in 1884-85 amounted to R12,198 against R32,475 expended in the year previous. These figures include receipts and expenditure on cargo boats. The detailed tables regarding the working of the steamers are omitted, as they would only cover a portion of the year, during a great part of which the Western Main series of canals was closed. The contractor maintains the crews of the vessels at his own expense, and pays for all repairs not caused by fair wear and tear. The arrangement has so far been satisfactory. No complaints of the public being inconvenienced by the change have been received, and the time formerly given by the Executive Engineers to managing the traffic can with more effect be bestowed on the other important duties with which they are charged. Financially, the change does not cause Government any loss."

There are four cargo boats belonging to Government, three of which were hired to contractors during the year; they pay a reduced rate of toll, and apparently exert an unfavourable influence on private traffic. It is intended to dispose of them as opportunity offers.

92. The miscellaneous receipts during the year amounted to R40,354 against R34,405 in 1883-84. The increase is almost wholly in the item "miscellaneous," and is chiefly due to larger receipts on account of costs of process.

93. The financial results of the Sone canal system for the last four years are shown in the statement following, which gives the receipts and working expenses for the last four years :—

	1881-82.	1882-83.	1883-84.	1884-85.
	R	R	R	R
RECEIPTS—				
Water-rates	6,03,930	5,66,465	4,84,209	7,70,359
Navigation receipts	93,116	71,205	85,193	51,761
Miscellaneous	39,246	47,007	34,405	40,354
TOTAL	7,36,292	6,84,677	6,03,807	8,62,474
WORKING EXPENSES—				
Maintenance	3,28,032	4,02,841	3,74,795	4,50,313
Irrigation establishment	1,14,283	1,05,883	1,14,005	1,29,308
Navigation ditto	13,678	19,880	20,248	16,885
Refunds	1,329	1,237	5,429	7,455
	4,57,322	5,29,841	5,14,477	6,03,961
NET PROFIT EXCLUSIVE OF INDIRECT CHARGES	2,78,970	1,54,836	89,330	2,58,513

There has, it will be seen, been a very considerable increase in the net revenue, notwithstanding the much greater expenditure on maintenance. The cause of this satisfactory result is the large increase in the irrigated area which occurred in 1883-84, and as a considerable proportion of it is under five-year leases, it is hoped that retrogression will not occur. In 1885-86 a slight further improvement is expected.

94. The expenditure per mile incurred on repairs to the canals and distributaries for the last three years is given in the statement following :—

NAME OF CANAL.	Name of Division.	1882-83.		1883-84.		1884-85.	
		Number of miles.	Cost per mile.	Number of miles.	Cost per mile.	Number of miles.	Cost per mile.
		No.	R	No.	R	No.	R
Eastern Main	Eastern Sone	7¼	2,655·0	7¼	4,367·3	7¼	2,845
Western Main	Arrah	9	9,968·0	9	3,841·8	9	10,091
	Buxar	12¾	322·0	12¾	162·0	12¾	383
Buxar	Do.	45	346·0	45¾	210·0	45¾	362
Patna	Eastern Sone	79	378·0	79	492·2	79	254
Arrah	Arrah	65	375·0	65	387·3	65	627
Doomraon Branch	Do.	40¼	166·0	40¼	156·6	40¼	330
Beheea do.	Do.	31	205·0	31	155·7	31	223
Chowsa do.	Buxar	39½	103·0	39½	97·0	39½	143
Guria Chowbey Branch	Do.	38	49·0	38	123·0	38	135
Distributaries	Arrah	459½	57·6	466	47·6	469¼	69
	Buxar	243¼	57·0	300¾	55·1	307¼	53
	Eastern Sone	311	43·4	311	48·1	345	42

95. The increased cost of maintenance during the year was chiefly due to the silt-clearance of the Western Main canal, on which R 83,677 were expended against R32,651 in the previous year. This with the percentage charge for establishment accounts for R62,700 out of the excess expenditure of R75,518, and of the remainder R11,074 were due to special repairs to the Sone weir, consequent on the injuries sustained by that work in the flood of the 7th July 1876, when three piers were entirely destroyed and twelve injured. The Eastern Main series of canals was not closed during the year, and the quantity of silt excavated was 3,564,795 cubic feet, at a cost of R17,414, the average rate being R4-12 per 1,000 cubic feet. The Western Main series of canals was closed during the months of April, May, and June, when 12,490,428 cubic feet of silt were excavated by hand; during the rest of the year 5,725,707 cubic feet were dredged, the average rates being R4·71 and R5·67 per 1,000 cubic feet respectively. The total quantity of silt removed from the Western Main and Arrah canals was 18,216,135 cubic feet, and the expenditure thereon R91,365, the average cost per R1,000 cubic feet being R5·01.

96. The expenditure on weed clearing continues to diminish, as will be seen from the following table extracted from the Superintending Engineer's report :—

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85
	R	R	R	R	R
Eastern Sone division	10,352	5,535	7,721	2,777	1,589
Arrah division	13,468	15,564	6,627	5,948	3,976
Buxar division	...	64	29	270	...
TOTAL	23,820	21,163	14,377	8,995	5,565

SARUN CANALS.

97. The capital and revenue accounts of these canals, which have been constructed from provincial funds, are given below :—

1.—CAPITAL ACCOUNT.

HEADS OF ACCOUNT.	Outlay during 1884-85.	Outlay to end of 1884-85.
DIRECT CHARGES.	R	R
Works	993	4,76 779
Establishment	229	1,63,716
Tools and plant	368	25,612
Suspense accounts	...	...
TOTAL	1,590	6,66,107
LESS receipts on capital account	...	498
NET OUTLAY	1,590	6,65,609
INDIRECT CHARGES.		
Capitalized abatement of land revenue	...	97
Leave and pension allowances	32	27,022
TOTAL INDIRECT CHARGES	32	27,119

2.—REVENUE ACCOUNT—(ACTUALS).

	EXPENDITURE.			RECEIPTS.	
	During 1884-85.	To end of 1884 85.		During 1884-85.	To end of 1884-85.
	R	R		R	R
Works (extensions and improvements).	...	...	Water-rates	8,397	59,857
			Navigation	1	263
Repairs and maintenance.	19,983	1,08,712	Miscellaneous	943	4,686
Establishment	4,596	25,000			
Tools and plant	371	(—)7,519			
TOTAL	24,950	1,26,193	TOTAL RECEIPTS	9,341	64,806
			Deficit	16,252	65,600
INDIRECT CHARGES. Leave and pension allowances.	643	4,213			
GRAND TOTAL	25,593	1,30,406	GRAND TOTAL	25,593	1,30,406

The excess of working expenses over receipts was R16,252 as shown above against R1,025 in 1883-84. No report regarding these canals has been received from the Commissioner, but the Superintending Engineer states that owing to the year 1884-85 having, as regards the manufacture of indigo, been unprofitable, the guarantee which at present amounts to R21,750 was for the most part not paid within the year. There is a considerable balance to the credit of the Maharajah of Hutwa, and only a nominal balance against the Ramcola concern, with these exceptions from one to nearly three years guarantee is due from the guarantors. In some instances remissions could, under the rules, be claimed: these cases have been disposed of, and during the current year progress in reducing the arrears balance has been made. The price of indigo in 1884-85 was abnormally low, and there appears to have been real difficulty in realizing the assessments. This year the market has taken a favourable turn, and there should be no hardship in realizing the current revenue as well as the arrears.

98. The rainfall during the year is shown in the table below :—

MONTH.	Moniarah.	Gopalgunj.	Hatwah.	Sadowa.	Jogapur.	Burhogah.	Rajaputty.	Arrowah.	Sitalpur.
	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.
April 1884	...	0·17	0·06	0·15	...	...	Book lost.	..	..
May ,,	4·18	2·81	2·00	2·05	2·20	1·90		0·15	0·50
June ,,	7·01	8·38	5·30	12·40	6·80	11·35		9·15	5·50
July ,,	12·45	13·[illegible]5	6·08	9·00	7·70	12·25		6·50	5·10
August ,,	6·[illegible]5	8·36	7·45	4·90	5·50	3·32		4·40	6·40
September ,,	5·58	6·38	7·51	8·30	8·45	9·00		6·80	4·30
October ,,	2·16	2·69	3·90	3·05	3·65	1·78		2·10	2·60
November ,,	..	..	..	...	...	..		...	..
December ,,	...	...	...	...	...	...		...	.
January 1885	...	0·60	0·72	...	..	.		0·60	0·50
February ,,	...	...	0·21	...	...	...		..	..
March ,,	...	0·39	...	0·20	...	...		0·20	0·40
TOTAL	38·33	43·33	33·32	40·05	34·30	39·60	31·00	29·90	25·30

99. The Superintending Engineer remarks that, generally speaking, the rainfall in July and August was good, and the *hatia* in October, when rain is of primary importance, very general.

100. Owing to the favourable rainfall the area irrigated during the year was 7,223 acres against 21,122 in 1883-84. The operations of the year are thus described by the Executive Engineer—

"The area irrigated is one-third of last year, as few rice lands were irrigated.

"The factories to the south of the district irrigated their indigo lands, as the *hatia* rainfall was deficient during February and March of 1884-85. The irrigation done in Sadowa was effected in April 1884.

"The river was abnormally low during the year. It was owing to this cause that it was an impossibility to supply water in the Gandaki during part of the year. Without a regulator across the Rupon Chap sota below the head sluice of this canal it will be impossible to supply water if the river be low. On the 24th of March the call for water for irrigation of indigo lands became so loud that a bund was threwn across the sota and the full supply sent down the canal for ten days. The supply to the canals below was, however, entirely cut off and some discontent was caused in consequence. The regulator across the sota is a necessity, and one should be put in, not only to supply water in the Gandaki when the river is low, but also for irrigation in the other canals in September and October, when the discharge in the sota is too great to admit of a bund being constructed, but yet the water level is too low for it to get into the canals.

"The working of the head cut and canals was as follow :—

"The head cut was kept open until the 20th June, when the feeder to the sluice was closed by a bund at its mouth. The river rose early in June, and the sota began to discharge on the 13th, the gauge at Sissua reaching 233·05. The head cut was kept closed until November, when the bund was removed, and it was worked for twelve days, and again closed for the removal of silt and weeds, which had largely accumulated in the first two miles. It was finally opened on the 14th December, and was continuously worked up to the end of March 1885. The Rupon Chap sota was bunded on the 20th December, and a full supply let down the Gangri and Dhanai canals as required. The Daha can always be supplied."

101. The primary object of these canals was the supply of water for the manufacture of indigo, and this end has been fully attained. There is a guarantee amounting to R21,750, which, however, is dependent on water being supplied in *all* months of the year, which, in the case of some of the canalized rivers, is quite impracticable. The present agreement will expire in October 1889, and a full report on the working of these canals has just been received and is now under consideration. In any future arrangements it will be necessary to secure at least a guarantee which will fully cover the working expenses. It is not likely that it will be possible to obtain any interest on the capital expenditure R6,65,609, which was provided from provincial funds.

CALCUTTA AND EASTERN CANALS.

102. The canals continued during the year to be controlled by the Board of Revenue, Lower Provinces, and are separately reported on. A resolution by the Lieutenant-Governor, dated 28th September 1885, reviewing their administration for 1884-85 was published in the supplement to the *Calcutta Gazette* of the 28th October 1885.

103. An abstract of the capital and revenue accounts is given below:—

	R
CAPITAL COST—	
Direct charges	52,01,641
Indirect charges	58,906
GRAND TOTAL	52,60,547
RECEIPTS UP TO THE 1ST APRIL 1885	1,81,32,213
WORKING EXPENSES—	
Direct charges	66,49,145
Indirect charges	1,47,029
	67,96,174
*Charges for interest	67,69,753
	1,35,65,927
BALANCE NET REVENUE	45,66,286

104. The revenue accounts for the last two years are given below:—

YEARS.	Receipts.	Working expenses, direct and indirect.	Interest charges.	Net revenue.
	R	R	R	R
1883-84	5,64,101	2,32,031	2,04,652	1,27,418
1884-85	5,69,726	2,91,214	2,07,882	70,630

105. The receipts from tolls on boats during the year were R5,08,546 against R5,24,752 realized in that preceding: the increased revenue shown above is due to a payment of R35,185 made by the Calcutta Municipality on account of land acquired by the Corporation in connection with the new drainage works. The increased charges are mainly owing to R78,575 having been expended on original works chargeable to revenue, against R27,897 so debited in 1883-84.

106. The following table gives some particulars regarding the traffic for 1883-84 and 1884-85:—

YEAR.	Number of boats.	Weight of cargo.	Value of cargo.	Tonnage of boats.	Tollage.
	No.	Mds.	R	Tons.	R
1883-84	181,301	2,87,77,043	7,01,99,912	24,11,423	5,24,752
1884-85	162,347	3,17,73,576	6,40,60,329	24,85,322	5,08,466

* Interest is calculated *pro formâ*. The canals having been constructed from provincial funds, no interest is charged.

The Supervisor of the canals attributes the diminished receipts to the generel depression in trade, a reduced demand for firewood, and a partial failure of the rice-crop.

107. Estimates for providing Tolly's Nullah with locks have been submitted to the Government of India in connection with the docks proposed to be built at Kidderpore; it is not, however, expected that any material increase to the revenue will accrue from these works. Further development of traffic depends on the improvement of the Bhangore khall, which lies on the main line of traffic, and in which boats are sometimes kept for upwards of a week waiting for a high tide.

NUDDEA RIVERS AND EDEN CANAL.

108. Capital and revenue accounts are not kept for these works. During the year R97,335 were expended on works at the heads of the Bhagirutteel Mathabangha and Jellinghee rivers, which it is sought to keep navigable throughout the year. The tolls collected, inclusive of miscellaneous receipts, amounted to R1,95,457.

109. The primary object of the Eden Canal, on which the expenditure to the close of the year on original works has amounted to R6,22,633, was to supply water for domestic purposes. There being, however, a scanty rainfall, water was, at the urgent request of the civil officers, given free of charge, the cultivators making their own arrangements entirely for its distribution after issue from the canal bank From a careful report made by the Executive Engineer on such enquiries as he could institute, no detailed measuremants being possible as to the area irrigated, it appears to be a safe conclusion that fully 3½ lakhs of rupees worth of crops were saved to the proprietors and cultivators in some proportion or other. The following extract from the Land Revenue Report on the subject is reproduced here :—

"In the Burdwan District it appears that no action was taken during the year for extending irrigation from the Eden Canal at the expense of the proprietors to be benefited by the work The utility of the canal has, however, been generally appreciated by the people and the Collector says that it has given about 60,000 acres of abundant crops in thanas Satgachia and Salimabad."

The Collector remarks—

"'The number of regulators and sluices now existing is not, however, sufficient for the thorough utilization of the quantity of water available, and many applications were received, praying for the insertion of pipes in the canal banks and construction of sluices, which were refused, as the Irrigation Department would not allow them.'"

110. The effect of the increased supply of water brought into the cana was to cause a greater deposit of silt, and to increase the cost of maintenance, on which, excluding establishment, R15,821 were expended. In anticipation of a similar demand for water being made again, the Commissioner of Burdwan was asked in March last to consider whether the increased burden thus thrown on Government could not be recovered from the persons benefited. No action in the matter was, however, taken by the civil officers concerned, though attention was called to it more than once; and during the rains of 1885 a precisely similar application, involving the expenditure of public funds for the benefit of the persons interested in the land in the vicinity of the canal, was preferred. Under the urgency of the request, although the rainfall was on the whole favourable both as to amounts and distribution through the district, it was considered impossible to refuse, and 15,000 acres have again been irrigated, for which no charge is possible, and which will, owing to the extra silt brought into the canal, entail a further burden on the general revenues of the province.

If this canal is to take its place as an "irrigation" work, it is clearly necessary that proper rules should be drawn up, and arrangements made for securing some reasonable return to Government, and the consideration of this matter is still being pressed on the local civil officers, with a view to the submission to Government of some workable scheme.

GENERAL REMARKS.

111. The net income received during the year from the canals in Bengal which have been constructed by Imperial Funds, viz., those classed as productive public works, amounted to R1,27,763, against a budget estimate of R1,26,000. The actual receipts and working expenses (direct charges) amounted respectively to R13,07,521 and R11,79,758, against the budget estimate of R12,50,000 and R11,24,000.

112. The following statement shews the financial results calculated by earnings compared with the previous year.

	1884-85.	1883-84.
	R	R
Orissa canals	(—)1,43,234	(—)95,477
Midnapore canal	33,848	65,908
Hidgellee tidal canal	6,621	17,009
Sone canals	6,03,553	3,47,432
TOTAL	5,00,788	3,34,874

113. The approximate value of the crops irrigated during the year, compared with that of the previous year, is shown below :—

CANALS.	1884-85.		1883-84.	
	Area irrigated.	Value of crop.	Area irrigated.	Value of crop.
	Acres.	R	Acres.	R
Orissa canals	57,372	8,73,845	48 760	7,31,382
Midnapore canal	69,294	19,15,876	97,919	33,30,838
Sone canals	356,577	93,92,583	350,614	74,03,525
TOTAL	483,243	1,21,82,304	4,97,293	1,14,66,195

114. The state of the canal plantations compared with the previous year is shown in the table below :—

CANALS.	1884-85.			1883-84.		
	Trees 12 feet high and above.	Saplings between 4 and 12 feet.	Seedlings.	Trees 12 feet high and above.	Saplings between 4 and 12 feet.	Seedlings.
	No.	No.	No.	No.	No.	No.
Orissa canals	48,930	25,922	61,670	44,479	24,936	70,703
Midnapore canal	4,690	3,374	3,712	3,942	3,242	3,104
Sone canals	82,141	42,991	91,746	67,298	45,191	89,917
TOTAL	135,761	72,287	157,128	115,719	73,369	163,724

115. The revenue reports of the various projects were received on the dates mentioned below :—

Orissa circle	Commissioner's report	21st September 1885.
	Superintending Engineer's report	14th October ,,
South-Western Circle	Commissioner's report	25th August ,,
	Superintending Engineer's report	4th December ,,
Sone Circle	Commissioner's report	17th August ,,
	Superintending Engineer's report, Sone canals	7th September ,,
	Ditto ditto, Sarun canals	11th ,, ,,

The reports are due on the 1st of September. In no case has the Superintending Engineer's report been written by the officer who held charge of the circle during the year; but, making all possible allowances for the extra time required by officers not familiar with the canals described for preparing the report, it is clear that there has been great and preventible delay. The Superintending Engineers' reports cannot be completed until the Examiner's finance and administrative accounts for the year are received, and in recognizing this fact by fixing the date on which they are due for the future at the 15th of September, it is expected that complete punctuality will be observed. Delay such as has occurred this year takes away all interest from the report, and indicates a want of proper attention to the orders of Government.

The statistical tables prescribed in India Government Resolution, No. 166 I. of date the 11th July 1885, are necessarily imperfect, information being required on points, especially in the forms regarding navigation, regarding which no accounts have hitherto been kept in this province. It is doubtful whether the orders referred to can be fully complied with, even in the report for 1885-86, as they involve a complete recasting of the accounts and returns at present kept.

116. I regret to have to record the death, on the 31st of March last, of Mr. F. M. S. Douglas, late Executive Engineer, Arrah Division, an officer whose tact and ability had led to his being placed in charge, whilst comparatively young, of the largest irrigating division in Bengal.

J. M. McNEILE, *Col.*, R.E.,
Chief Engineer.

The 28th January 1886.

PUBLIC WORKS DEPARTMENT, BENGAL.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS IN BENGAL FOR THE YEAR ENDED 1884-85, BASED ON ACTUAL RECEIPTS.

Principal Results of Operations for the year ended 31st March 1885.

Irrigation Works.	Direct and indirect capital outlay to end of 1884-85.	Gross receipts, direct and indirect, from all sources.	Working expenses direct and indirect.	Net revenue (excluding charges for interest).	Interest (at 4 per cent. on direct capital outlay at commencement of year, and at 2 per cent. on outlay during year).	Surplus Revenue after paying Interest on Direct Capital Outlay.		Excess Charge, including Interest on Direct Capital Outlay.	
						Amount.	Percentage on total *sum* at charge.	Amount.	Percentage on total *sum* at charge.
1	2	3	4	5	6	7	8	9	10
Productive Public Works.									
In operation.	R	R	R	R	R			R	
Hidgellee Tidal Canal	18,38,077	43,507	38,248	5,259	70,908	...	...	65,649	3·57
In progress.									
Orissa Project	2,21,19,469	1,43,507	3,29,288	—1,85,781	8,38,018	...	...	10,23,799	4·63
Midnapore Canal	84,15,517	2,57,843	2,31,803	26,040	3,25,608	...	...	2,99,568	3·56
Sone Project	2,56,18,889	8,55,019	6,28,075	2,26,944	9,78,092	...	...	7,51,148	2·89
Total	5,79,91,952	12,99,876	12,27,414	72,462	22,12,626	...	...	21,40,164	3·69
Ordinary Irrigation Works.									
In operation									
Sarun Project	6,92,728	9,341	25,593	—16,252	...	...	...	...	...
Calcutta and Eastern Canals	52,60,547	5,69,726	2,91,214	2,78,512	...	...	...	...	...
In progress.									
Orissa Coast Canal	22,90,146	...	...	...	...	...	...	...	...
Abandoned or held in abeyance.									
Tirhoot Project	6,06,075	...	...	...	...	...	...	...	...
Damoodur Project	1,72,180	...	...	...	...	...	...	...	...
Total	90,21,676	5,79,067	3,16,807	2,62,260	...	...	...	...	...
Protective Irrigation Works.									
In progress.									
Orissa Coast Canal	7,18,215	...	...	...	...	...	...	...	...
Total	7,18,215	...	...	...	...	...	...	...	...

D. H. TRAIL, *Lieut.-Col., R.E.,*
Examiner, Public Works Accounts, Bengal.

PUBLIC WORKS DEPARTMENT, BENGAL.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS IN BENGAL, FOR THE YEAR ENDED 1884-85, BASED ON ASSESSMENTS OF THE YEAR.

Principal Results of Operation for the year ended 31st March 1885.

Irrigation Works.	Capital outlay, direct and indirect, to end of year.	Revenue assessed during the year.									Working expenses, direct and indirect.	Net assessed revenue of year.	Percentage on capital outlay to end of year.
		Direct Assessed Revenue.							Indirect revenue, land revenue due to operation of canal.	Grand Total.			
		Occupiers' rate (water-rates.)	Owners' rate.	Plantations.	Water power.	Navigation.	Miscellaneous.	Total.					
	R	R	R	R	R	R	R	R	R	R	R	R	
Productive Public Works.													
Orissa Project . . .	2,21,19,469	82,185	...	1,068	...	79,802	11,470	1,74,525	...	1,74,525	3,29,288	—1,54,763	·71 deficit.
Midnapore Canal . . .	84,15,517	1,22,321	...	35	...	1,28,747	12,366	2,63,469	...	2,63,469	2,31,803	31,666	·37
Hidgellee Tidal Canal . .	18,38,077	...	...	612	...	41,382	1,513	43,507	...	43,507	38,248	5,259	·28
Sone Project . . .	2,56,18,889	11,15,399	...	178	488	51,761	39,688	12,07,514	...	12,07,514	6,28,075	5,79 439	2·26
Total .	5,79,91,952	13,19,905	...	1,893	488	3,01,692	65,037	(a) 16,89,015	...	16,89,015	12,27,414	4,61,601	·79
Ordinary Irrigation Works.													
Sarun Project . . .	6,92,728	23,200	...	...	...	1	943	24,144	...	24,144	25,593	—1,449	·2 deficit.
Calcutta and Eastern Canals .	52,60,547	...	...	...	..	5,20,495	49,231	5,69,726	...	5,69,726	2,91,214	2,78,512	5·29
Orissa Coast Canal . .	22,90,146	...	...	...	...	...	...	...	...	...	...	...	...
Total .	82,43,421	23,200	...	...	...	5,20,496	50,174	5,93,870	...	5,93,870	3,16,807	2,77,063	3·36
Protective Irrigation Works.													
Orissa Coast Canal . .	7,18,215	...	...	...	...	...	...	...	...	...	..	...	...

(a) Refunds and remissions of revenue, amounting respectively to R7,645 and R1,17,892 have not been deducted from the gross assessments shown above.

D. H. TRAIL, *Lieut.-Col., R.E.,*
Examiner, Public Works Accounts, Bengal

PUBLIC WORKS DEPARTMENT, BENGAL

STATEMENT OF TRAFFIC ON CANALS IN BENGAL DURING THE YEAR 1884-85.

	Orissa Canals.	Midnapore Canal.	Hidgellee Tidal Canal.	Sone Canals.	Calcutta and Eastern Canals.	TOTAL.
Length of canal open for navigation . . Miles.	170½	72	28	218½	27	516
Receipts—Tollage on private boats R	52,784	1,19,451	41,382	34,286	5,20,495	7,69,491
Tollage on Government boats . „		346		747	*Nil*	
Tollage on rafts . . „	...	...	...	2,302	*Nil*	2,302
Carrying operations or transport services— Government boats . „	27,018	8,950	...	14,426	*Nil*	50,394
Fines and Sundries „	...	...	2,125	*Nil*	49,231	51,356
TOTAL RECEIPTS . „	79,802	1,28,747	43,507	51,761	5,69,726	8,73,543
Maintenance charges, including special navigation establishment . „	49,573	16,444	38,248	42,161	2,91,214	4,37,640
NET REVENUE OF YEAR „	30,229	1,12,303	5,259	9,600	2,78,512	4,35,903
Total number of boats plying cargo . . No.	(a)18,768	(a)47,653	(a)17,660	(a)6,434	(a)162,347	(a)243,862
Total number of boats plying passenger . „	...	...	...	...	...	...
Total registered tonnage, cargo . . . Tons.	(b)157,017	(b)412,379	(b)145,424	(b)61,744	(b)2,485,322	(b)3,261,886
Total registered tonnage, passenger . . „	...	...	...	...	...	...
Ton mileage—Up . Down .	5,011,322	7,685,411	2,326,868	3,062,782	...	(c)18,086,383
TOTAL .	5,011,322	7,685,411	2,326,868	3,062,782	...	(c)18,086,383
Estimated value of cargoes— Up . Down .	44,80,105	1,57,52,997	30,06,852	41,10,598	6,40,60,329	9,14,10,881
TOTAL .	44,80,105	1,57,52,997	30,06,852	41,10,598	6,40,60,329	9,14,10,881
Number of passengers—Total	...	...	...	...	...	...
Rafts feet × feet × feet—Up .	...	...	...	...	...	...
„ „ „ Down	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...
Estimated value of rafts—Total	...	...	...	...	...	...
Tollage on boats per ton per mile	...	...	...	...	...	...
Tollage on rafts per 100 cubic feet	...	...	...	...	...	...

(a) Includes passenger boats.
(b) Includes registered tonnage of passenger boats.
(c) Does not include ton mileage of Calcutta and Eastern Canals.
NOTE.—Where places for entries are left blank information is not available.

PUBLIC WORKS DEPARTMENT, BENGAL.

COMPARATIVE STATEMENT OF IRRIGATION AND RAINFALL FOR THE YEARS 1884-85 AND 1883-84 IN BENGAL.

Works supplying irrigation.	Civil Districts.	Total area in acres.	Cultivated area in acres.	Areas irrigated in acres.						Rainfall.	
				1884-85.			1883-84.				
				Kharif inclusive of sugarcane.	Rabi inclusive of hot weather.	Year.	Kharif.	Rabi.	Year.	1884-85.	1883-84.
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Inches.	Inches.
Orissa Canals	Cuttack	...	...	51,519	2,882	54,401	44,864	1,381	46,245	59·12	55·05
	Balasore	...	...	2,859	112	2,971	2,515	...	2,515		
	Total Orissa Canals	...	...	54,378	2,994	(a) 57,372	47,379	1,381	48,760	...	...
Midnapore Canal	Midnapore	..	...	69,294	...	69,294	97,919	...	97,919	60·37	51·95
Sone Canal	Shahabad	...	...	212,220	71,362	283,582	187,068	108,746	295,814	31·66	31·54
	Patna		...	28,477	4,694	33,171	23,919	4,604	28,523	29 59	42 61
	Gya	...	...	33,372	6,452	39,824	21,666	4,611	26,277	27·72	36·64
	Total Sone Canals	...	...	274,069	82,508	356,577	232,663	117,961	350,614	...	...
Sarun Canals	Sarun	...	...	5,306	1,917	7,223	15,913	5,209	21,122	35·01	26·31
	GRAND TOTAL	...	...	403,247	87,419	490,466	393,864	124,551	518,415	...	...
	Decrease	27,949 acres.									

(a) Exclusive of 1,570 acres unauthorized irrigation.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SUPPLEMENT TO THE STATEMENTS OF PRICES CURRENT (RETAIL) OF FOOD-GRAINS FOR THE 2nd HALF OF JANUARY AND 1st HALF OF FEBRUARY 1886, PUBLISHED IN PAGES 332, 400, 401 AND 405 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA" DATED 6th AND 13th MARCH 1886.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine Coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thúr Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
	2nd half of January 1886.														
Raj-pootana.	Dholpur	19 0	31 6	10 0	11 4	27 0	23 0	16 0	22 0	31 0	15 0	28 0	90 0	13 0	
	1st half of February 1886.														
Bom-bay.	Satara	11 6	...	8 14	10 0	18 0	16 3	...	...	16 4	...	...	116 8	15 4	
	Nimach Cantonment	20 0	32 0	7 0	9 0	27 8	21 0	...	11 0	28 8	27 0	22 0	180 0	13 0	
Raj-pootana.	Jeypore (Revised)	19 0	31 8	4 8	8 12	34 0	26 0	...	22 0	32 0	31 0	35 0	105 0	13 0	
	Ajmere (,,)	18 0	30 0	3 0	8 0	34 0	23 0	...	...	32 0	32 0	...	80 0	13 0	

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

D. BARBOUR,
Secretary to the Government of India.

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GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 2nd HALF OF FEBRUARY 1886.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Province.	District.	Quantities per Rupee in seers of 80 tolas.													Remarks.
		Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thur Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Madras.	Ganjam	14 11	...	12 2	13 0	...	...	20 8	...	...	...	...	215 13	13 13	
	Vizagapatam	15 0	...	9 0	10 3	21 10	23 13	22 3	...	...	...	...	97 3	14 0	
	Godavery	14 6	...	12 6	16 0	23 0	20 3	25 8	...	...	...	...	170 2	13 8	
	Kistna	8 13	...	12 6	13 10	16 10	...	25 0	...	...	...	...	145 13	14 10	
	Nellore	9 14	...	12 6	15 8	21 10	22 3	25 0	...	...	...	...	93 5	14 13	
	Cuddapah	15 6	...	9 14	11 3	23 11	26 13	28 8	...	...	...	...	194 6	14 13	
	Anantapur	13 6	...	10 11	11 5	36 13	19 11	25 3	...	...	...	...	...	13 11	
	Bellary	17 5	...	10 11	11 14	25 11	23 8	31 0	...	...	...	...	94 13	13 11	
	Kurnool	13 5	...	11 6	12 2	25 5	23 11	...	...	...	...	...	138 13	14 0	
	Madras	11 0	...	11 6	12 10	...	19 13	25 5	...	...	...	...	85 0	14 10	
	Chingleput	...	...	11 10	13 10	...	21 2	24 11	...	...	...	...	97 3	14 11	
	North Arcot	10 3	...	12 8	12 14	20 14	18 2	32 8	...	...	...	...	140 0	14 13	
	South Arcot	8 3	...	13 0	14 14	...	28 2	29 13	...	...	...	...	170 2	16 3	
	Tanjore	9 14	...	17 6	...	...	25 6	31 11	...	...	...	...	166 3	15 10	
	Trichinopoly	10 10	...	15 8	15 14	...	25 6	30 2	...	...	...	...	97 3	16 10	
	Madura	10 8	...	15 2	15 10	...	23 8	31 0	...	...	...	...	116 10	15 14	
	Tinnevelly	No return received.													
	Coimbatore	12 5	...	12 10	13 10	20 14	25 6	24 10	...	...	...	...	121 8	14 10	
	Nilgiris	10 10	...	9 10	10 6	16 14	16 13	18 0	...	...	...	...	161 13	11 0	
	Salem	10 3	...	11 3	13 3	21 13	20 8	25 10	...	...	...	...	238 2	15 11	
	South Canara	9 10	...	12 10	14 11	...	...	19 5	...	...	...	...	157 14	17 6	
	Malabar	10 2	...	12 8	13 0	...	...	16 13	...	...	...	...	121 8	14 6	
Bay.	Bombay	10 9	19 2	7 2	10 13	17 0	15 14	17 13	18 7	14 1	18 9	14 1	62 6	11 3	
	Daskrohi	17 0	20 0	6 8	11 0	22 0	17 0	...	...	19 0	...	16 0	80 0	16 0	
	Kaira	16 0	...	9 0	9 8	20 0	...	18 8	17 0	17 0	...	12 8	80 0	16 0	
	Surat	16 0	20 0	8 0	10 0	20 0	18 0	...	...	17 0	...	17 0	80 0	18 0	
	Broach	14 1½	...	8 0	11 0	16 1	15 1½	...	...	18 1	...	10 1	51 0	14 2½	
	Tanna (Salsette)	11 0	...	8 3	9 0	12 0	15 2	...	...	14 3	...	...	71 2	13 3	
	Colába (Alibag)	10 12	...	7 5	10 4	...	15 0	...	...	12 11	...	8 4	100 0	18 12	
	Khandesh (Dhulia)	18 1	...	7 8	9 6	25 12	19 9	...	...	17 7	...	...	213 0	14 [illegible]	
	Násik	14 10	12 4	10 5	13 0	17 14	16 8	22 8	9 0	19 4	12 4	10 8	100 0	15 0	
	Ahmednagar	14 5	...	8 5	9 4	23 4	20 1	..	...	17 6	...	11 1	92 0	14 10	
	Poona (City)	13 13	8 5	8 9	9 13	17 6	16 2	13 8	...	0 14	600 0	14 6	60 13	14 7	
	Sholápur	14 8		10 15	11 13	25 10	23 8	...	...	19 2	...	15 14	95 0	13 4	
	Bijapur	22 4	...	7 1	9 12	21 17	23 13	...	...	17 0	...	...	120 0	11 4	
	Satara	11 6	...	8 14	10 0	18 0	16 3	...	...	16 4	...	...	116 8	15 4	
	Belgaum	18 0	11 [illegible]	10 8	11 0	19 0	20 0	24 0	...	14 0	...	14 0	71 3	15 0	
	Dhatwar (Hubli)	18 5	...	11 0	12 3	27 8	21 2	28 0	...	14 7	...	9 1	80 0	10 0	
	Ratnágiri	9 14	...	7 13	12 [illegible]	...	13 8	16 7	...	13 5	...	12 8	120 [illegible]	14 4	

BOM	Karwar	13 4	...	7 0	12 10	16 0	13 0	21 0	...	15 0	...	13 0	213 5½	12 0	
	Pánch Mahás (Godhra)	12 0	...	9 8	10 10	...	16 0	20 0	...	21 13	23 8	11 6	160 0	15 4	
	Aden	8 0	...	6 3	7 0	10 3	11 3	...	...	11 3	...	6 3	65 5	32 0	
	Asirgarh	15 0	...	10 0	12 0	26 0	25 0	...	19 0	18 0	...	9 2	160 0	12 0	
	Baroda (Camp Sadar Bazar)	12 13	15 2	6 14	9 2	18 4	15 8	18 4	...	17 2	...	11 7	80 0	13 11	
	Disa Cantonment	18 5	...	6 8	9 8	22 0	23 12	...	...	23 2	...	12 8	135 0	13 0	
	Nimach	20 0	37 0	8 0	10 0	28 0	20 0	...	...	28 0	27 0	24 0	180 0	13 0	
	Nasirabad Cantonment	21 0	31 0	7 0	8 0	34 0	24 0	...	14 0	33 3¾	37 2	15 12	90 0	14 0	
	Rajkot Station	17 4	...	6 4	9 4	22 4	17 2	...	...	21 8	...	...	75 0	35 0	
	Upper Sind Frontier	14 7	21 15	10 9	11 10	21 2	25 7	...	...	20 0	...	10 9	160 0	*12 11	* In common use.
	Karachi	10 8	20 0	8 0	14 0	18 0	16 0	20 0	16 0	19 0	18 0	8 0	85 0	16 0	
	Haidarabad (Gidu Bunder)	12 12	22 0	9 8	19 8	21 0	19 0	...	...	19 0	...	...	140 0	12 8	
	Shikarpur	14 8	23 0	10 8	12 9	24 8	25 0	...	...	20 12	...	...	160 0	13 0	
	Sukkur	16 0	26 0	11 0	15 0	21 0	23 0	...	...	23 0	...	...	120 0	14 0	
	Thar & Parkar (Umarkot)	13 8	...	...	16 0	...	17 0	...	...	...	...	...	160 0	14 12	
	Western Districts.														
BENGAL	Burdwan	14 0	...	16 8	20 10	...	...	...	...	17 0	...	21 0	120 0	13 8*a*	
	Bankoora	17 0	19 0	20 0	23 0	...	...	...	...	17 8	27 0	16 0	280 0	12 12*b*	
	Beerbhoom	14 4	...	15 0	18 0	...	...	...	...	16 0	...	18 0	160 0	12 0*c*	
	Midnapore	14 0	...	16 0	21 0	...	...	...	...	17 0	...	14 0	155 0	12 8*d*	
	Hooghly	16 0	...	10 0	14 0	...	...	...	...	16 0	...	15 0	120 0	13 9*e*	
	Howrah	13 8	...	8 4	15 0	...	...	...	...	17 8	...	15 0	90 0	13 0	
	Central Districts.														
	Calcutta	14 0	20 0	6 4	8 14	13 0	15 1	...	16 0	18 9	20 0	20 0	90 0	13 4	
	24-Pergunnahs	12 4	17 8	8 0	13 4	...	...	...	...	17 8	17 8	20 0	100 0	12 13*f*	
	Nuddea	13 5¼	22 15	13 15	15 4	...	...	...	...	20 0	...	20 0	...	11 10½*g*	
	Khoolna	...	...	16 0	18 0	...	...	...	...	16 0	...	10 8	200 0	12 0*h*	
	Jessore	12 4	...	13 0	17 0	...	...	...	...	18 8	...	16 8	120 0	11 12*i*	
	Moorshedabad	20 0	...	14 0	19 0	...	...	...	...	22 0	...	21 0	120 0	12 0*j*	
	Dinagepore	11 12	18 0	16 12	21 8	...	...	...	...	12 12	...	...	140 0	12 8	
	Rajshahye	12 0 to 18 0	26 4	16 0	18 0 to 18 12	...	...	...	...	16 14 to 19 11	...	...	240 0	12 12*k*	
	Rungpore	20 0	...	12 12	20 0	...	...	...	...	12 12	...	14 0	100 0	10 9½*l*	
	Bogra	15 0	...	13 8	24 0	...	...	...	...	15 12	...	...	90 0	12 0	
	Pubna	16 8	...	8 0	19 8	...	...	...	...	15 0	...	22 0	200 0	12 6*m*	
	Darjeeling	8 0	...	5 0	14 0	...	...	12 0	...	10 0	20 0	8 0	120 0	8 0*n*	
	Jalpáiguri	11 0	...	18 0	26 0	...	...	...	...	13 0	...	11 4	128 0	12 0*o*	
	Eastern Districts.														
	Dacca	14 0	26 0	14 8	18 8	...	...	...	...	14 8	...	...	120 0	12 0*p*	
	Furreedpore	16 0	25 0	14 0	19 0	...	...	...	...	16 0	...	16 0	140 0	12 0*q*	
	Backergunge	...	...	13 0	15 0	...	...	...	...	16 0	...	13 4	120 0	12 8*r*	
	Mymensingh	12 8	...	10 0	16 0	...	...	...	...	16 0	...	16 8	...	12 4*s*	
	Chittagong	16 0	...	13 0	16 0	...	...	...	...	14 0	...	9 0	110 0	12 0	
	Noakholly	...	...	14 0	16 0	...	...	...	...	12 8	...	...	...	11 0	
	Tipperah	10 12	...	16 0	18 12	...	...	...	...	16 0	...	9 0	...	12 0*t*	
	Chittagong Hill Tracts	...	...	11 6	13 5	...	...	...	...	...	...	...	320 0	8 14	
	Hill Tipperah	12 0	...	14 0	20 0	...	...	...	...	12 0	...	16 0	...	11 0	

a In sub-divisions retail prices of salt per rupee were:—Culna 14 seers, Cutwa 13-12 seers, and Raneegunge 13 seers.
b In Bishenpore retail price of salt 12-8 seers per rupee.
c In Rampore Hât retail price of salt 13 seers per rupee.
d In Ghattal and Contai retail price of salt 14 seers per rupee.
e In sub-divisions retail prices of salt per rupee were:—Serampore 13 seers and Jehanabad 13-8 seers.
f In sub-divisions retail prices of salt per rupee were:—Baraset and Barrackpore 12-12 seers, Bussirhat 13 seers, Diamond Harbour—Magrahat 10-8 seers, and Kulpihat 12-4 seers, and Dum-Dum 12 seers.
g In sub-divisions retail prices of salt per rupee were:—Meherpore 12 seers, and Ranaghat 12-14 seers.
h In Satkhira and Bagirhat retail price of salt 11 seers per rupee.
i In sub-divisions retail prices of salt per rupee were:—Jhenida and Narail 12 seers, Bongong 13 seers, and Magoora 10-12 seers.
j In sub-divisions retail prices of salt per rupee were:—Lalbagh and Kandi 12 seers, and Jungipore 12-8 seers.
k In Nattore retail price of salt 12 seers per rupee.
l In sub-divisions retail prices of salt per rupee were—Gaibanda 10 seers, and Kurigram 12 seers.
m In Serajgunge retail price of salt 13 seers per rupee.
n At Silliguri retail price of salt 11-8 seers per rupee.
o Retail price of salt at Fallacotta (in Alipore sub-division) 10 seers per rupee.
p In sub-divisions retail prices of salt per rupee were:—Manickgunge 11 seers, Moonsheegunge 10-12 seers, and Naraingunge 14 seers.
q In sub-divisions retail prices of salt per rupee were:—Goalundo 12 seers and Madaripore 12-8 seers.
r In sub-divisions retail prices of salt per rupee were:—Putuakhali 10-10 seers, Perozepore 11 seers, and Bhola 10-8 seers.
s In Netrokona retail price of salt 12-5 seers per rupee.
t In sub-divisions retail prices of salt per rupee were:—Brahmunberiah 12-8 seers and Chandpore 12 seers.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 2nd HALF OF FEBRUARY 1886—*continued.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Quantities per Rupee in seers of 80 tolas.													
Province.	District.	Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Baira or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thur Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	Remarks.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Bengal—*continued.*	*Behar.*														
	Patna	19 0	28 0	11 8	17 0	...	26 0	26 0	...	20 0	21 8	27 0	120 0	11 8	
	Gya	17 0	23 0	9 0	17 0	21 8	...	...	17 0	18 8	...	22 8	180 0	11 0	
	Shahabad	16 0	26 0	8 0	17 8	25 0	...	...	...	24 0	24 0	16 0	160 0	12 8	
	Durbhunga	17 0	30 0	10 8	17 0	...	...	28 0	20 0	19 0	25 0	21 0	160 0	11 0	
	Mozufferpore	17 0	24 0	13 0	19 0	...	...	22 0	...	19 0	25 0	...	140 0	12 0	
	Sarun	16 8	28 0	8 4	18 0	...	...	23 0	17 0	21 0	24 0	24 0	160 0	12 0	
	Chumparun	17 0	25 0	11 8	18 0	...	...	...	...	18 0	28 0	...	...	12 0	
	Monghyr	16 13	23 2	12 9	16 13	...	...	...	...	20 0	21 0	20 0	126 0	13 2	
	Bhágalpur	16 6	31 9	16 6	18 15	...	...	...	...	18 15	21 7	21 11	164 0	12 12	
	Purneah	16 0	...	19 0	20 0	...	...	...	...	16 0	...	20 0	160 0	10 8	
	Maldah	15 0	...	16 0	22 8	...	...	...	...	16 0	...	...	160 0	12 6	
	Sonthal Pergunnahs	15 0	...	15 0	22 8	...	...	...	...	17 0	26 0	25 0	200 0	12 12	
	Orissa.														
	Cuttack	15 12	...	10 8	15 12*	...	...	...	...	19 11	...	...	80 0	14 0	*In the interior retail prices of common rice ranged from 18-6 to 23-10 seers per rupee.
	Pooree	13 2	...	14 7	18 6	...	...	...	...	15 12	...	19 11	80 0	14 7	
	Balasore	19 0	11 0	13 0	24 0	...	...	...	...	15 12	...	14 0	160 0	10 8	
	Chota Nagpore. *South-Western Frontier Agency.*														
	Hazáribágh	17 0	18 0	12 0	20 0	...	...	27 0	...	17 0	22 0	21 0	240 0	10 0	
	Lohardugga	14 0	13 0	19 0	22 0	...	...	34 0	...	14 0	20 0	16 0	120 0	10 8	
	Singbhoom	24 0	24 0	24 0	28 0	...	...	...	...	13 0	...	24 0	360 0	9 0	
	Manbhoom	20 0	...	18 0	26 0	...	...	...	...	16 0	...	20 0	240 0	10 10	
Assam.	Sylhet	14 0	...	12 0	15 0	...	...	...	...	16 0	...	12 8	108 0	12 4	
	Cáchár	10 0	...	10 5	16 0	...	...	...	...	13 5	...	11 2	64 0	13	
	Goálpará	20 0	...	8 0	21 0	...	...	...	...	12 8	...	12 0	70 0	12 0	
	Gáro Hills	...	...	6 0	15 0	...	...	...	...	10 0	...	8 0	160 0	8 0	
	Kámrup	16 0	...	8 0	12 0	...	...	...	...	12 0	...	12 0	160 0	12 0	
	Darrang	6 8	...	6 8	14 0	...	...	...	...	11 0	...	9 0	160 0	10 0	
	Nowgong	...	...	7 0	16 0	...	...	...	...	8 0	...	10 0	120 0	10 0	
	Sibsagar	...	...	7 0	16 0	...	...	...	...	9 0	...	11 0	160 0	9 0	
	Lakhimpur	7 0	...	8 0	13 0	...	...	...	...	12 0	...	11 0	160 0	11 0	
	Khási and Jaintiá Hills	...	...	6 0	10 0	...	...	...	...	10 0	16 0	8 0	100 0	8 0	
	Nágá Hills	...	...	...	7 0	...	...	...	...	...	...	4 0	120 0	3 0	
	Dehra Dún														
	Saháranpur														
	Muzaffarnagar														
	Meerut														
	Bulandshahr														
	Aligarh														
	Kumaun														
	Garhwál														

N.-W. PROVINCES.	Bijnor	No return received.															
	Moradabad																
	Budaun																
	Bareilly																
	Sháhjahánpur																
	Tarái Pergunnahs																
	Muttra																
	Agra																
	Farukhabad																
	Mainpuri																
	Etáwah																
	Etah																
	Jalaun																
	Jhánsi																
	Lalitpur																
	Cawnpore																
	Fatehpur																
	Bánda																
	Allahabad																
	Hamírpur																
	Jaunpur																
	Gorakhpur																
	Basti																
	Azamgarh																
	Mirzapur																
	Benares																
	Gházipur																
	Balia																
	Philibhít																
	Almora																
OUDH.	Sultánpur	No return received.															
	Partábgarh																
	Fyzabad																
	Kheri																
	Lucknow																
	Bára Banki																
	Bahraich																
	Rái Bareli																
	Sitapur																
	Gonda																
	Unáo																
	Hardui																
PUNJAB.	Hissar	24 0	40 0	...	10 0	45 0	28 0	...	...	35 0	20 0	...	100 0	13 0
	Rohtak	23 0	38 0	...	14 0	32 0	26 0	...	...	32 0	28 0	...	80 0	12 0
	Gurgaon	20 0	32 0	...	10 0	28 0	24 0	...	...	32 0	28 0	...	120 0	12 0
	Delhi	20 0	29 0	...	13 0	27 0	24 0	...	...	29 0	22 0	...	75 0	12 0
	Karnál	21 0	40 0	...	11 0	35 0	27 0	...	...	33 0	32 0	...	160 0	12 8
	Umballa	24 0	38 0	...	13 0	34 0	26 0	...	...	34 0	35 0	...	130 0	14 0
	Simla	17 0	24 0	...	10 0	20 0	16 0	...	...	21 0	27 0	...	70 0	10 0
	Kángra	21 0	32 0	...	16 0	...	..	...	...	25 0	32 0	...	120 0	11 0
	Hoshiarpur	24 0	36 0	...	10 0	33 0	24 0	...	...	33 0	36 0	...	95 0	13 12
	Jullundur	23 0	40 0	...	8 0	34 0	20 0	...	...	32 0	32 0	...	90 0	14 8
	Ludhiana	25 0	35 0	...	12 0	34 0	26 0	...	...	35 0	35 0	...	100 0	14 8

u In sub-divisions retail prices of salt per rupee were :—Aurangabad 11-8 seers and Nowada 10-8 seers.
v In sub-divisions retail prices of salt per rupee were :—Buxar and Sasseram 12 seers, and Bhabuah 11 seers.
w In Tajpore retail price of salt 11-8 seers per rupee.
x In sub-divisions retail prices of salt per rupee were :—Hajeepore 12-4 seers and Sitamarhee 11 seers.
y In Sewan retail price of salt 11-8 seers per rupee.
z In Bettiah retail price of salt 11 seers per rupee.
z1 In Beguserai and Jamui retail price of salt 11 seers per rupee.
z2 In sub-divisions retail prices of salt per rupee were :—Banka 12 seers, Mudehpura 10-8 seers, and Soopool 11 seers.
z3 In sub-divisions retail prices of salt per rupee were :—Kissengunge 10 seers and Arrareah (at Ranigunge) 12-8 seers.
z4 In sub-divisions retail prices of salt per rupee were :—Pakour and Rajmehal 12 seers and Deoghur 13 seers.
z5 In Bhadruck retail price of salt 8-11 seers per rupee.
z6 In Kharagdiha in Giridi sub-division retail price of salt 12 seers per rupee.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 2nd HALF OF FEBRUARY 1886—*continued*.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Province.	District.	Quantities per Rupee in seers of 80 tolas.													Remarks.
		Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thúr Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Punjab—*continued*.	Ferozepore	21 0	34 0	...	12 0	30 0	28 0	...	...	37 0	32 0	...	90 0	14 0	
	Mooltan	14 0	24 0	...	10 0	20 0	18 0	...	...	24 0	21 0	...	90 0	15 0	
	Jhang	17 0	25 0	...	10 0	21 0	20 0	...	...	23 0	...	...	200 0	14 8	
	Montgomery	19 0	...	...	10 0	24 0	...	...	...	28 0	22 0	...	200 0	12 0	
	Lahore	20 0	32 0	...	10 0	30 0	20 0	...	...	32 0	27 0	...	90 0	14 0	
	Amritsar	22 0	34 0	...	13 0	29 0	24 0	...	...	33 0	30 0	...	90 0	15 0	
	Gurdáspur	24 0	30 0	...	16 0	24 0	14 0	...	...	28 0	32 0	...	120 0	14 0	
	Siálkot	19 0	34 0	...	13 0	28 0	27 0	...	...	31 0	28 0	...	120 0	16 0	
	Gujrát	23 0	31 0	...	12 0	28 0	32 0	...	...	29 0	34 0	...	100 0	16 0	
	Gujránwála	19 0	30 0	...	13 0	25 0	24 0	...	...	27 0	25 0	...	90 0	15 8	
	Shahpur	19 0	24 0	...	14 0	25 0	23 0	...	...	25 0	23 0	...	240 0	16 0	
	Jhelum	22 0	30 0	...	12 0	25 0	24 0	...	...	28 0	26 0	...	120 0	16 0	
	Ráwalpindi	21 0	41 0	...	11 0	25 0	27 0	...	...	29 0	40 0	...	120 0	15 10	
	Hazára	20 0	34 0	...	13 0	...	24 0	...	...	21 0	24 0	...	100 0	12 0	
	Pesháwar	20 0	38 0	...	13 0	38 0	24 0	...	...	25 0	27 0	...	98 0	48 7	
	Kohát	19 0	45 0	...	18 0	...	29 0	...	...	26 0	29 0	...	153 0	58 11	
	Bannu	27 0	47 0	...	10 0	43 0	30 0	...	...	30 0	36 0	...	80 0	50 0	
	D. I. Khán	21 0	33 0	...	9 0	31 0	25 0	...	...	25 0	...	...	125 0	42 14	
	D. G. Khán	17 0	26 0	...	9 0	21 0	20 0	...	...	21 0	15 0	...	125 0	22 8	
	Muzaffargarh	16 0	21 0	...	6 0	19 0	20 0	...	...	21 0	...	...	100 0	14 0	
Central Provinces.	Saugor	16 5	...	10 1	11 7	18 1	...	...	...	18 11	...	...	180 0	9 2	
	Damoh	16 0	...	12 5	13 5	...	...	...	...	20 0	...	...	200 0	9 13	
	Jubbulpore	15 0	...	10 8	13 0	19 0	...	...	...	19 8	...	...	120 0	11 0	
	Mandla	19 0	...	14 0	16 0	...	...	...	...	24 0	...	...	256 0	11 0	
	Seoni	20 6	...	12 2	16 9	...	...	...	...	20 6	...	...	220 0	9 2	
	Narsinghpur	17 3	...	9 12	12 12	22 7	...	...	...	24 2	...	16 11	140 0	11 7	
	Hoshangabad	15 7	...	8 7	10 14	19 7	...	...	...	19 0	...	...	160 0	11 0	
	Nimár	18 4	...	8 7	12 8	27 9	...	...	...	18 9	...	10 11	160 0	11 15	
	Betul	16 12	...	12 1	12 8	22 9	...	...	...	18 4	...	...	320 0	11 2	
	Chhindwára	16 4	...	8 14	11 7	21 10	...	...	...	19 0	...	10 11	160 0	9 13	
	Wardha	20 0	...	8 14	13 5	26 11	...	...	...	16 0	...	13 5	160 0	9 2	
	Nagpur	22 8	...	8 7	15 0	27 8	...	...	...	16 4	...	10 10	120 0	11 12	
	Chánda	18 14	...	...	15 3	23 11	...	...	...	15 8	...	...	675 0	11 2	
	Bhandára	21 4	...	10 0	16 4	...	...	...	...	12 8	...	10 12	225 0	11 0	
	Bálaghát	17 1	...	13 2	20 6	...	...	...	...	15 10	...	11 4	144 0	10 11	
	Raipur	30 10	...	14 13	25 0	...	...	...	...	17 0	...	...	64 0	11 3	
	Biláspur	39 15	...	20 4	31 8	...	...	...	...	16 0	...	...	128 0	9 0	
	Sambalpur	22 12	...	21 14	24 8	...	...	...	...	15 12	...	...	160 0	11 6	
	Arakan Division.														
	Akyab	...	...	11 0	13 0	...	...	...	...	10 0	...	...	240 0	30 0	
	Northern Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Kyoukpyu	...	...	19 0	20 8	...	...	...	...	4 0	...	...	50 0	42 0	
	Sandoway	...	...	22 14	26 13	...	...	...	...	...	...	...	469 11	30 0	

	Pegu Division.														
British Burma.	Rangoon Town	11 2	...	13 10	15 0	...	...	...	...	16 2	*	...	320 0	29 3	* R5-4 per 1,000.
	Pegu	...	...	.	...	...	...	...	...	..	...	...	...	...	
	Tharrawaddy	...	...	11 14	12 15	...	...	...	...	11 1	17 13	...	535 11	25 1	
	Prome	12 2	...	13 7	15 4	...	...	...	...	7 12	53 4	..	209 8	18 10	
	Irrawaddy Division.														
	Bassein	...	...	21 4	14 11	...	...	...	...	11 12	...	...	245 8	31 3	
	Henzada	...	...	13 0	15 10	...	...	...	...	...	...	...	183 8	35 8	
	Thonegwa	...	...	10 12	18 6	...	...	...	...	12 14	...	...	184 8	35 7	
	Thayetmyo	9 4	...	11 2	13 13	...	...	...	...	8 8	...	...	392 0	18 4	
	Tenasserim Division.														
	Moulmein Town and Amherst	9 0	...	9 0	12 2	...	...	...	...	12 2	10 2	...	220 0	30 8	
	Tavoy	...	...	14 9	21 0	...	...	...	...	...	...	...	399 3	16 1	
	Mergui	...	...	15 6	20 3	...	...	...	...	...	...	...	428 0	14 9	
	Toungoo	...	...	10 10	12 13	...	...	...	...	12 9	...	...	27 0	18 12	
	Shwaygyin	..	...	10 10	12 7	...	...	...	...	...	...	...	200 0	14 2	
	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	
Hyderabad Assigned Districts.	Secunderabad	15 15	...	7 8	11 4	18 13	21 7	23 14	...	14 7	23 0	8 4	125 0	10 3	
	Bolarum	17 13	...	8 13	10 13	22 4	...	...	...	15 8	...	...	...	10 10	
	Chadarghat	10 0	...	7 8	9 8	19 0	20 0	...	...	17 0	...	9 0	88 8	9 12	
	Amráoti	No return received.													
	Akola														
	Ellichpur														
	Buldana														
	Wun														
	Básim														
Mysore.	Bangalore	No return received.													
	Kolar														
	Túmkúr														
	Mysore														
	Shimoga														
	Kadur														
Coorg.	Coorg	9 0	9 0	12 0	14 8	...	...	25 8	...	22 0	...	...	110 0	11 8	
Rajpootana.	Jeypore	18 0	28 8	4 8	8 0	30 0	24 8	...	12 0	28 8	31 0	35 0	115 0	13 0	
	Kishengurh	19 0	32 8	8 0	9 0	39 0	24 8	...	...	36 0	...	...	...	14 9	
	Kerrowlee	No return received.													
	Ulwar	21 1	29 12	6 12	10 0	25 8	23 3	...	18 2	32 6	29 4	50 0	200 0	13 15	
	Bhurtpore (City)	No return received.													
	Ajmere	17 0	28 0	3 0	8 0	30 0	23 0	...	...	29 0	30 0	14 0	80 0	13 0	
	Deoli Cantonment	24 10	38 15	...	9 4	39 4	31 0	...	...	37 10½	39 0	...	240 0	12 8	
	Erinpura	18 10	31 0		8 0	21 0	23 0	...	...	29 8	25 8	...	350 0	14 0	
	Sirohee	17 0	28 0	6 0		21 0	20 0	...	...	24 0	25 0	12 0	200 0	14 8	
	Abu	16 0	23 0	6 0	8 0	..	19 8	...	...	20 0	22 0	...	160 0	13 0	
	Anadra	18 0	26 0	6 8	8 0	...	20 0	..	...	23 0	26 0	...	..	14 8	
	Bálmere	18 0	..	5 0	9 0		21 8	...	...	20 0	...	...	240 0	17 0	
	Jeysalmere	13 4	...	10 4	12 8	19 0	16 4	...	...	15 8	...	...	...	25 9	
	Hilly Tracts of Meywar	23 0	29 0	...	15 0	...	...	...	...	28 0	25 0	...	...†	11 8	† Eight pies per bundle.
	Meywar (Oodeypore)	17 15½	23 7	9 6	10 2½	21 14	14 1	...	14 13½	21 1½	21 7¾	11 11½	200 0	12 1¾	
	Bánswára (Meywar Agency)	27 8	...	8 2	15 0	22 8	...	...	...	37 8	37 8	...	..	13 2	
	Partábgarh (,,)	21 4	31 4	9 6	11 4	26 4	17 8	...	...	37 8	31 4	21 4	...	19 1	
	Marwar (Jodhpore)	17 4	25 0	6 4	7 8	22 8	19 12	...	...	22 12	23 8	...	90 0	16 4	

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT INDIA FOR THE 2nd HALF OF FEBRUARY 1886—*concluded.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Province.	District.	Quantities per Rupee in seers of 80 tolas.													Remarks.
		Wheat.	Barley.	Rice, best sort.	Rice, common.	Jowar or Cholum (*Sorghum vulgare*).	Bajra or Cumbu (*Pennisetum typhoideum*).	Marua or Ragi (*Eleusine coracana*).	Kangni or Kakun, Italian millet (*Setaria italica*).	Gram, Chola, Kadalay or Sunaga (*Cicer arietinum*).	Maize (*Zea Mays*).	Arhar or Thúr Cadjan Pea (*Cajanus indicus*).	Firewood.	Salt.	
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Rajpootana—*contd.*	Bikaneer	13 4½	...	3 12	6 8	...	17 11	.	.	20 6	.	9 0	220 0	14 0	
	Boondee	28 0	42 0	10 0	10 8	38 8	23 0	...	...	38 8	38 8	...	160 0	12 0	
	Kotah	25 0	30 0	9 0	10 0	32 8	21 8	...	...	36 0	30 0	18 0	240 0	11 12	
	Tonk	23 8	37 0	9 8	14 4	42 8	36 8	...	12 0	34 0	33 8		160 0	13 4	
	Jhallawar	22 0	27 10	8 14	11 13	28 5	15 13	...	14 2½	33 11	35 6	11 12½	175 0	11 1	
	Shahpoora	23 6	34 4	10 4	16 8	34 0	26 0	...	...	30 0	36 0	...	160 0	13 8	
	Dholpur	No return	received.												
Central India.	Indore	15 8	20 0	9 3	10 0	28 3	20 0	*	...	23 0	...	...	100 0	11 12	* Not sold.
	Gwalior	15 3	23 12	7 13	9 11	19 14	18 8	*	...	24 3	...	...	136 14	11 5	
	Goona	18 0	20 0	10 0	10 8	22 0	*	*	...	22 8	...	...	200 0	12 0	
	Baghelkhand (Sutna)	17 0	23 0	8 0	17 0	20 12	20 0	*	...	21 0	...	...	200 0	10 0	

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR THE WEEK ENDING 24th MARCH 1886.

GENERAL REMARKS.—Rain has fallen generally in the north-western portion of the Punjab, and in Assam, and there has been slight rain in parts of the North-Western Provinces and Oudh, the Central Provinces, Madras and Mysore. Elsewhere no rain has fallen.

In Madras and Mysore the standing crops are generally in good condition and prospects are fair. In Coorg the season promises well.

The *rabi* harvest is being reaped and threshed in most parts of the Bombay Presidency, Berar, Hyderabad, Central India, and Rajputana, and prospects are generally favourable.

In the Central Provinces prospects remain unchanged. Some injury has been caused to the *rabi* crops in the North-Western Provinces and Oudh by hail. The prospects of the current harvest are good in the Punjab.

Rain is much wanted in many places in Bengal for the cultivation of *aus* rice. The *rabi* harvest promises a generally good outturn and the yield from opium is expected to be fair. In Assam rain is wanted for *aus* cultivation.

Seasonable weather prevails in British Burma.

The public health is generally good.

Prices are easier in the North-Western Provinces and Oudh, are rising in places in the Punjab and in the Malnad District in Mysore and are falling in Mysore and in Coorg. Elsewhere they are generally steady.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Madras—(March 24th)		
Bellary	*Nil*	Standing crops generally good, but white *cholum* suffering from disease in parts of two taluks. Harvest *cholum*, cotton, and sugar-cane, yield about average. Cattle-disease in one taluk.
Kurnool	*Nil*	Cotton and some standing dry crops slightly injured in parts by December rains and by insects. Harvest cotton and pulses yield, cotton below average, rest poor. Smallpox in three and cattle-disease in two taluks.
Ganjam	·05	Slight fever in two, smallpox in five, and cattle-disease in three taluks. 6,623 labourers employed on Chilka canal, or average 945 daily.
Kistna	·10	Standing crops generally good. Slight fever and smallpox; deaths from cholera unreported last week 30, this week 16.
Chingleput (Madras)	*Nil*	Standing crops fair except in parts under breached tanks of 1884 in one taluk where they are withering. Harvest paddy, yield below average. Smallpox in two and cattle-disease in two taluks.
Coimbatore	*Nil*	Standing crops good. Harvest wet and dry grains, outturn about average. Fever in two and smallpox in three taluks; cattle-disease in one village.
Tanjore	*Nil*	Standing crops generally good. Harvest wet and dry grains, outturn below average.
Madura	Average last week ·26	Harvest paddy, yield about average. Fever in one taluk and cattle-disease in one division.
Malabar	*Nil*	Third crop cultivation progressing. Slight smallpox in eight taluks; fever in one and cattle-disease in another; eight deaths from cholera.
Travancore	*Nil*	Smallpox and fever in parts. *General Remarks.*—General prospects fair.
Bombay—(Mar. 24th)		
Hyderabad	*Nil*	*Rabi* crops injured by frost in five talukas. River at Kotri on 22nd 5 feet 8 inches against 5 feet 6 inches on same date last year. Fever in four, pleurisy in one, smallpox in one, and cattle-disease in three talukas. Wheat 24 lbs. 10 oz., *bajri* 38, *jowari* 40, white rice 18 and red rice 30 lbs. per rupee.
Ahmedabad	*Nil*	Reaping of *rabi* crops continues. Public health good. Wheat 37 and *bajri* 32 lbs. per rupee.
Baroda	*Nil*	Public health generally good; measles and smallpox in Naosari; smallpox in mild form in Baroda city. Standing crops in good condition. *Bajri* 29, wheat 23, and rice 16 lbs. per rupee.
Surat	*Nil*	Wheat harvest nearly completed; cotton-picking progressing. Fever in Bardoli and Mandvi talukas. *Jowari* 39 and *nagli* 44 lbs. per rupee.
Nasik	*Nil*	*Rabi* reaping almost completed and threshing in progress. Public health good. Wheat 34½, *bajri* 34¼ and rice 20¾ lbs. per rupee.
Colaba (Bombay)	*Nil*	Abnormal temperature fell from 2° warm on 17th to 1° cool on 19th, was *nil* till 22nd and fell to 1° cool on 23rd. Vapour in air excessive on 17th and 18th, afterwards normal. Abnormal wind northerly on 18th and 19th, southerly on 22nd; normal on all other days.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Bombay—*contd.*		
Poona . . .	*Nil*	Reaping and threshing in progress. Smallpox in Sirur taluka. *Bajri* 35 and *jowari* 44; in Poona *bajri* 34 and *jowari* 37 lbs. per rupee.
Ahmednagar . .	*Nil*	Reaping continues. Public health good. *Bajri* average 45 and *jowari* 61 lbs. per rupee.
Sholapur . . .	*Nil*	Land in the Malsiras taluka being prepared for *kharif* sowing. Reaping of *rabi* almost completed in some talukas and in progress in others. *Jowari* 59 lbs. 28 tolas and *bajri* 45 lbs. 28 tolas per rupee.
Dharwar . . .	*Nil*	Harvesting of wheat and gram nearly completed; reaping of late *jowari* and cotton-picking in progress. Slight fever in one and cattle-disease in two talukas. Scarcity of drinking water in Kod taluka. Rice 22 to 32 and *jowari* 45 to 64 lbs. per rupee.
Kanara . . .	*Nil*	Second crop rice harvest on coast; pepper and sugarcane harvest above Ghat. Slight fever and smallpox throughout district; cattle-disease subsiding. Common rice in Karwar 14, in district average 13½ seers per rupee.
Rajkot . . .	*Nil*	Weather warm. General health good. *Bajri* 30, wheat 32, and *jowari* 43 lbs. per rupee.
		General Remarks.—Rain in parts of Shikarpur. Fever and cattle-disease in parts of ten, and smallpox in parts of eight districts; other conditions generally as reported last week.
Bengal—(Mar. 23rd)		
Chittagong . . .	*Nil*	Weather hot and occasionally cloudy. Rain much wanted for winter crop. Prices steady. General health good.
Dacca . . .	*Nil*	Winter crops being harvested. Prospects of *boro* paddy good. Cultivation for next paddy crops going on. Rain much wanted. Public health generally good.
24-Pergunnahs . .	*Nil*	Harvesting of cereals still going on, yield estimated between 12 and 14 annas. Common rice 15 to 18 seers per rupee. Public health generally good.
Khoolna . . .	0·15	Weather hot. *Boro* rice promises well. *Til* being sown. In Satkhira rain wanted for ploughing. Public health good.
Moorshedabad . .	*Nil*	Weather seasonable. Harvesting of *rabi* crops almost over, outturn fairly good. Common rice 17 to 19 seers per rupee. Public health good.
Pubna . . .	0·74	Storm and rain on 21st, useful for ploughing. Reaping of winter crops still going on.
Dinagepore . .	*Nil*	Weather hotter and drier. *Rabi* harvest progressing. No change in price of rice. A few cases of smallpox reported.
Rungpore . . .	*Nil*	*Aus* being sown. Prospects of *cheena* and *kaon* fair. Public health good.
Midnapore . . .	*Nil*	*Boro* rice promises well. Cholera abating.
Burdwan . . .	*Nil*	Harvesting of *rabi* crops going on, outturn generally good. Common rice 17 to 22 seers per rupee. Public health fair.
Bhagulpore . .	*Nil*	*Rabi* harvest in progress; good outturn expected especially on *dearah* lands. Rice 17 seers 10 chittacks per rupee. Public health good.
Monghyr . . .	. . .	About 15 annas of opium crop gathered.
Purneah . . .	*Nil*	Prospects of crops good. Coarse rice 20 seers per rupee. Public health fair.
Durbhanga . .	*Nil*	Harvesting of *rabi* crops continues, good outturn expected. Opium being gathered. Prices remain almost stationary. Public health good.
Mozufferpore . .	. . .	Gathering of opium in progress. Prospects continue favourable.
Sarun . . .	. . .	Prospects of poppy excellent. Gathering of opium almost completed. Weighing of leaves commenced. Weather favourable.
Chumparun . .	*Nil*	Prospects of *rabi* and poppy crops continue good. Prices stationary. Public health fair.
Patna . .	*Nil*	Harvesting of *rabi* crops going on. Opium being collected. Gathering of castor continues. Public health good.
Gya	*Nil*	Harvesting of *rabi* continues with good outturn. Prices unchanged. Public health fair.
Shahabad . . .	. . .	Weather favourable to poppy. More than 14 annas of produce gathered of good quality and consistence.
Hazaribagh . .	*Nil*	Weather seasonable. *Rabi* being harvested with good outturn; poppy still being lanced. Prospects of mango and *mohua* generally good. General health good.
Cuttack . . .	*Nil*	Weather cloudy at times. *Dalua* and other spring crops doing well. Ploughing in progress. Price of rice unchanged. Public health generally good.
		General Remarks.—Slight rain fell in Khoolna and Pubna, but none in the other reporting districts. Rain is much wanted in many places for the cultivation of *aus* rice. *Boro* rice promises well. *Rabi* harvest is proceeding with a generally good outturn. Collection of opium is going on, the general yield is expected to be fair. *Mahua* is being gathered in Chota Nagpore and the Sonthal Parganas. Prices of rice remain unchanged in almost all districts. Public health continues generally fair.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
N.-W. Provinces & Oudh—(Mar. 24th)		
Benares (Mar. 23rd)	*Nil*	Weather seasonable but heat steadily increasing. Harvest work going on. Last week's rain which was accompanied by a little hail and strong winds has injured the mango blossoms to some extent. Supplies ample and prices easier. General health good. No cattle-disease.
Gorakhpore („ 22nd)	*Nil*	Harvest in progress. Opium prospects good. Mango blossoms half destroyed. Weather slightly cloudy. Prices stationary. Health fair.
Fyzabad („ 23rd)	*Nil*	Weather favourable. Harvesting in progress. Good outturn of *rabi* and opium expected. Health of men and cattle good.
Lucknow („ 22nd)	*Nil*	Weather getting warm. Harvesting of *rabi* in progress. Opium extracting being done, outturn said to be good. New grain coming into the market. Prices falling. Health of people good. Cattle in fair condition.
Rae Barelli („ „)	Slight fall on the nights of 20th and 21st.	Weather cloudy. Harvesting in progress. Prices rising. General health good.
Partabgarh („ 23rd)	·30 at Sadr on 21st	Weather cloudy throughout the week. Gram rising in price. Sugarcane sowing commenced.
Allahabad („ „)	*Ni*	Weather seasonable. Heat increasing. Mango flower and *rabi* crops damaged in places by hail of 9th, otherwise prospects good. *Rabi* harvesting in progress. Markets well supplied. Prices beginning to fall. A few cases of smallpox and fever reported; otherwise health of men and cattle good.
Cawnpore („ 22nd)	*Nil*	Weather cloudy at times. *Rabi* being harvested. Prices almost stationary. No damage has been caused to poppy crops by hail except in a few isolated villages where injury to the extent of 10 or 15 per cent. has been sustained. Opium collections going on everywhere; flow of opium free. Condition of people and cattle good.
Farakhabad („ 23rd)	A storm with slight rain on 20th.	Crops being cut. Weather still unsettled. Sky cloudy.
Sitapur („ „)	*Nil*	The wind has been changeable during the week. Harvesting of the crops has been begun. Hail has done but little damage to the poppy.
Bareilly („ „)	*Nil*	Prices of food considerably lower. Harvest prospects excellent. No disease.
Banda („ „)	Slight showers on 21st and 22nd.	Weather cloudy. *Rabi* being harvested. Prospects fair. Prices of wheat and *arhar* rising. Public health and condition of cattle good.
Ballia („ 22nd)	. . . .	Sky somewhat cloudy; wind westerly. Harvesting in full progress. Sugarcane planting going on. Public health good; no cattle-disease.
Kumaon („ 23rd)	*Nil*	Weather fine. *Rabi* crops progressing well; *kharif* operations commenced. Prices stationary. General health good; cattle-disease decreasing.
Agra („ 22nd)	*Nil*	Harvest operations in progress. Prices steady. Health good.
Jhansi („ „)	·10 at Jhansi. Hail is reported to have fallen in three villages of Pargana Jhansi.	Crops ripe and being cut in places. Health of people and cattle good.
Meerut („ 23rd)	*Nil*	Weather cloudy. *Rabi* first rate. Prices stationary. Health good.
		General Remarks.—Slight rain with clouds and hail in some places proved injurious to mangoes and *rabi*. Prospects generally good. Harvesting begun. Prices easier.
Punjab—(Mar. 24th)		
Delhi (Mar. 23rd)	*Nil*	Health good. Prices slightly rising.
Hissar . . .	*Nil*	Health good. Prices stationary.
Umballa . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Jullunder . . .	·40	Health good. Prices slightly rising. Prospects of current harvest good.
Amritsar . . .	*Nil*	Health good. Prices slightly rising. Prospects of current harvest good.
Sialkot . . .	·20	Health good. Prices stationary.
Ferozepore . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Lahore . . .	*Nil*	Health good. Prices almost stationary. Prospects of current harvest fairly good.
Rawalpindi . .	1·0	Health good. Prices rising. Prospects of current harvest average.
Shahpur . . .	*Nil*	Health good. Prices stationary. Prospects of current harvest good.
Mooltan . . .	·80	Health good. Prices stationary. Prospects of current harvest good.
Dera Ismail Khan .	1·63	Health good. Prices stationary. Prospects of current harvest good.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Punjab—*contd.*		
Peshawar . .	2·40	Health fair. Prices falling. Prospects of current harvest good. *General Remarks.*—Rain has fallen in the Jullunder, Sialkot, Multan, Rawalpindi, Dera Ismail Khan, and Peshawar Districts. Health good. Prices of food-grains falling in Peshawar, rising in Delhi, Jullunder, Amritsar, and Rawalpindi, stationary elsewhere. Prospects of current harvest good. Reaping has commenced in parts of the Delhi district.
Central Provinces—(Mar. 24th)		
Nagpur . . .	*Nil*	Weather hot and cloudy. Threshing in progress. Fever and cattle-disease in places. Prices steady.
Jubbulpore . .	·70 Thunderstorm with rain on 20th and 21st and hail on 23rd.	Prospects fair. Health good. Prices easy.
Saugor (Mar. 23rd)	*Nil*	Reaping commenced. Prices fallen. Prospects good. Health good.
Seoni	·25	Weather cloudy and windy. *Rabi* harvest in progress. Health improving. Prices steady.
Hoshangabad . .	Slight rain . .	Weather occasionally cloudy. Harvest continues. Cattle-disease in places. Prices fallen.
Khandwa . . .	*Nil*	*Rabi* harvest nearly completed. Health fair. Prices stationary.
Raipur . . .	Slight rain . .	Weather seasonable. Reaping continues. Prices steady. Slight cholera
Sambalpur (Mar. 20th)	*Nil*	Weather clear and warm. Land being broken up. Sugarcane being planted. Cholera in a few places. Prices stationary. *General Remarks.*—Prospects remain unchanged. There have been storms in some districts, but they are not reported to have done damage. Cholera has made its appearance in the Chhattisgarh division.
British Burma—(Mar. 24th)		
Akyab (Mar. 20th)	. . . . .	Public health good; cattle healthy.
Bassein . . .	. . . . .	Public health good; cattle healthy.
Rangoon . . .	. . . . .	Public health good; cattle healthy.
Amherst (Moulmein) .	. . . . .	Public health good; cattle-disease in one township.
Pegu	. . . . .	Public health good; cattle healthy.
Henzada . . .	. . . . .	Slight cholera in one township; cattle healthy.
Prome . . .	. . . . .	Public health and health of cattle good.
Toungoo . . .	. . . . .	Health of men and cattle good.
Thayetmyo . . .	. . . . .	Health of men and cattle good. *General Remarks*—A few deaths from cholera in the Thonegwa and Henzada districts, elsewhere public health good; slight cattle-disease in the Hanthawady, Tharrawaddy, and Amherst districts, elsewhere cattle healthy.
Assam—(March 24th)		
Gauhati . . .	. . . . .	Weather warm. Public health fair; cattle-disease reported from some mauzas. Pressing of sugarcane nearly over. Rain much wanted for *aus* crop.
Sylhet . . .	·11	More rain wanted for crops and cultivation. Cattle-disease reported from Sunamganj.
Cachar . . .	1·44	Weather warm. No crop on the ground. Common rice 13 seers 5⅛ chittaks per rupee. Four deaths reported from cholera from Hailakandi and one from Sadr.
Dibrugarh . . .	·83	Weather seasonable. Pressing of sugarcane continues; tea manufacture commenced. District healthy.
Mysore and Coorg—(Mar. 24th)		
Bangalore . . } Mysore . . }	95 of rain fell in the Kadur district.	In parts of Kolar and Tumkur districts crops are reported to be withering, elsewhere they are in good condition. Prospects favourable. Water diminishing in parts of the Kolar, Tumkur, and Mysore districts. Public health good; cattle-disease continues in parts of the Shimoga district Prices fallen in the Mysore district and risen slightly in the Malnad district.
Mercara . . .	·06	Prices of food-grains slightly fallen. Prospects of season good.
Berar and Hyderabad—		
Amraoti . .	. . . . .	Weather warm. Threshing of *rabi* crop in progress. Wheat 22, and *jowari* 26 seers per rupee.
Akola . .	. . . . .	Weather clear and warm. Threshing operations completed in some places. Preparations for ensuing *kharif* commenced.
Hyderabad . .	. . . . .	Harvesting of *rabi* crops continues; *tabi* crops prospering. General health of talukas fair. Prices—wheat 16, coarse rice 12½, white *juar* 22, yellow *juar* 24, and *tur* 15¾ seers per current sicca rupee.
Central India States—(Mar. 24th)		
Indore . .	. . . . .	Weather cloudy during the week but clear now. Prices stationary.
Morar (Gwalior) . .	. . . . .	Weather cloudy. Health and prospects good.
Sutna . . .	. . . . .	Weather cloudy and stormy. Health and prospects good.

Presidency or Province and District.	Rainfall for week under report.	State of agricultural prospects.
Central India States—*contd.*		
Neemuch	. . . .	Weather warm; high winds. Opium being collected. Smallpox outside of the cantonment.
Goona	. . . .	Health and prospects good.
Agar	·12	Health and prospects good.
Sehore	. . . .	Weather clear. Crops and health good.
Nowgong	. . . .	Rain threatening. Harvesting in progress. Weather much better. Health good.
Manpur	. . . .	Collection of opium almost finished. Water scarce in most places. Health good. Prices moderate.
Rajputana—(Mar. 24th)		
Abu (Mar. 24th)	. . . .	Weather seasonable.
Sirohi („ 21st)	. . . .	Very small quantity of water in tanks, wells good. Health good Crops fair and being cut. Weather overcast and windy.
Marwar („ 19th)	. . . .	Tanks almost half full. Smallpox abating, otherwise health good. Crops ripening partially. Weather cloudy. Prices tending to rise.
Kherwara („ 21st)	. . . .	Tanks and wells drying. Reaping commenced. Health fair. Prices steady. Weather warmer and somewhat cloudy.
Meywar („ 26th)	. . . .	Tanks and wells low. Crops somewhat damaged by insects. Health very good. Prices stationary. Weather seasonable.
Harowti („ „)	. . . .	Weather hot. Harvest progressing. Smallpox in Tonk.
Jhallawar („ 19th)	. . . .	Weather seasonable. Prospects fair. Smallpox continues at Jhalrapatan and some tahsils.
Kotah („ 20th)	. . . .	Harvesting progressing favourably. Some smallpox in city. Weather cloudy.
Ajmere („ 23rd)	. . . .	Smallpox and fever in some parts. Wells and tanks diminishing. Crops suffered at places from frost last month, so full yield not expected.
Jeypore („ „)	. . . .	Harvesting commenced, average outturn expected. Prices slightly risen. Health fair.
Bhurtpore („ 20th)	. . . .	Tanks and wells full. Prospects and health good. Prices steady. Weather cloudy.
Ulwur („ 23rd)	. . . .	Weather cloudy. Health good. Cattle-disease in two districts.
Bikanir „ 20th)	. . . .	Fever and smallpox in districts. Prices stationary. Weather windy and cooler.

C. J. LYALL,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

PENSIONS AND GRATUITIES.

Life Assurance and Life Annuities.

REPORT ON THE SCHEME OF STATE LIFE INSURANCE AND MONTHLY ALLOWANCES.

No. 1464, dated Calcutta, the 26th March 1886.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ the following:—

No. 15310, dated Calcutta, the 26th February 1886.

From—The Director General of the Post Office of India,

To—The Secretary to the Government of India, Department of Finance and Commerce.

In communicating the sanction* of the Right Honorable the Secretary of State for India to the experimental introduction, on a limited scale, of a scheme of State life insurance and monthly allowances confined to the employés of this Department, this Office was directed to submit an annual report on the working and progress of the scheme.

*From the Secretary of State to the Governor General in Council. Department of Finance and and Commerce No. 1726, dated 5th December 1883.

2. Statistics shewing the extent to which the members of the Postal Department availed themselves of the facilities for providence thus provided, have been included in the monthly statements of postal operations furnished for the information of Government: but no annual report on the measure has yet been submitted.

3. The scheme was introduced from the 1st February 1884. It provided three* ways of insurance and two kinds of monthly allowances, *viz.*, "immediate" or "deferred."

* By a single payment.
By a monthly payment. until the person insured reaches the age of either 50 or 55.
By a monthly payment during the life of the person insured.

4. Enclosed are two statements with an abstract showing the results attained in each postal circle during the fourteen months ending with the 31st March 885. No life policies were taken out by payment of the premium in a single sum. The number of policies effected by monthly payments was 398, representing a total value of ₹5,63,225; and the average value of each policy was ₹1,415. Out of these 398 policies, ten, amounting to ₹14,150, lapsed or were surrendered or cancelled; and two claims aggregating ₹1,500, were paid. Thus the net assured amount for which the Government was liable on the 31st March last, was ₹5,47,575.

5. Only four monthly allowances were purchased during the period under review, representing a total monthly income of ₹18: two of these were immediate monthly allowances and two deferred. The claims paid amounted to ₹4.

6. Including subscriptions for monthly allowances, the premiums received aggregated ₹16,453-4-2. Deducting from this total the sum of ₹1,504, being the amount of claims paid, the balance remaining in the hands of Government at the close of March 1885 was ₹14,949-4-2.

7. The life insurance system succeeded best in the Bengal Postal Circle, where 91 policies where taken out; next on the list stands Madras with 73 policies; then Bombay with 52 and Assam with 43 policies. In other parts of India the system has not found much favor. Three hundred and fifty-seven policies were issued in favor of natives against 41 obtained by Europeans or Eurasians.

8. The system of monthly allowances must, I fear, be pronounced a failure. The rates of payment by which this benefit can be secured are so high that superior investments can be obtained in other ways and there seems little or no hope that this facility for providence will be largely accepted by the members of the Postal Department.

9. But the system of life insurance has already attained a fair measure of success. On the margin is given an abstract showing the strength of the postal establishment on the 31st March 1885 and the number of policies taken out by the several classes into which postal officials are divided. The number of employés who insured their lives was 1·05 per cent. of the whole. It should be borne in mind that, out of a total of 37,646 postal employés no less than 25,850 belong to grades such as postmen, runners, boatmen and the like, whose means leave but small margin of saving for the purposes of investment. It is satisfactory to find that 44 postmen and 11 members of the road establishment have during the first 14 months of the scheme availed themselves of the benefits of State life insurance. The measure has then made a fair beginning and promises to fulfil the object for which it was initiated, *viz.*, the encouragement of providence amongst the servants of Government.

POSTAL OFFICIALS.	Number.	Number of Life Insurance Policies taken out.
Superintendents and Inspectors	332	38
Post Masters, Deputy Post Masters and Village Post Masters	4,937	123
Schoolmasters, and other extraneous Agencies	1,221	Nil.
Clerks	4,909	177
Postmen, Village Postmen, &c.	13,437	44
Road Establishment	12,4[illegible]3	11
Signallers, Clerks, &c., in combined offices	397	5
TOTAL	37,646	398

Postal Life Insurance and Monthly Allowances.

Statement shewing the Operations of the Postal Life Insurance Scheme from the 1st February 1884, being the date of its commencement, to the 31st March 1885.

Postal Circle.	By a single payment of premium.				By payment of premium during a fixed period.				By payment of premium during life.				Total.			
	Number of Lives insured.	Amount received in premium.	Amount of Insurance.	Amount of claims met.	Number of Lives insured.	Amount received in premium.	Amount of Insurance.	Amount of claims met.	Number of Lives insured.	Amount received in premium.	Amount of Insurance.	Amount of claims met.	Number of Lives insured.	Amount received in premium.	Amount of Insurance.	Amount of claims met.
		R	R	R		R a. p.	R	R		R a. p.	R	R		R a. p.	R	R
Bengal	...	...	...	...	56	1,784 9 3	67,650	...	35	1,469 7 8	55,600	...	91	3,254 0 11	123,250	...
Chief Office, Calcutta	...	...	...	...	16	1,277 13 0	41,000	...	4	135 5 6	10,800	..	20	1,413 2 6	51,800	..
Madras	...	...	...	...	48	1,098 10 8	51,250	...	25	563 3 2	23,900	...	73	1,661 13 10	75,150	...
Bombay	...	...	...	...	35	1,005 13 10	39,450	...	17	277 12 3	12,900	..	52	1,283 10 1	52,350	...
North-Western Provinces	...	...	...	...	15	347 10 3	11,450	1,000	4	75 13 8	2,200	...	19	423 7 11	13,650	1,000
Punjab	...	...	...	...	8	629 11 8	19,800	...	4	139 11 0	4,500	...	12	769 6 8	24,300	...
British Burma	...	...	...	...	1	56 4 0	2,000	...	...	55 6 8	...	...	1	111 10 8	2,000	...
Central Provinces	...	...	...	...	7	208 3 8	6,900	...	3	18 6 4	1,000	...	10	226 10 0	7,900	...
Oudh	...	...	...	...	6	405 12 0	10,150	...	1	22 8 0	500	...	7	428 4 0	10,650	...
Rajputana	...	...	...	...	4	185 13 4	6,000	...	...	...	...	...	4	185 13 4	6,000	...
Assam	...	...	...	...	30	757 11 4	45,125	...	13	468 11 4	22,800	...	43	1,226 6 8	67,925	...
Behar	...	...	...	...	13	718 12 10	26,000	...	5	208 3 3	9,500	...	18	927 0 1	35,500	...
Eastern Bengal	...	...	...	...	18	633 0 8	21,500	500	1	205 0 0	4,000	...	19	838 0 8	25,500	500
Central India	...	...	...	...	4	161 11 6	6,500	...	...	...	...	...	4	161 11 6	6,500	...
Sind	...	...	...	...	5	417 9 8	14,500	...	3	238 2 0	6,500	...	8	655 11 8	21,000	...
Railway Mail Service	...	...	...	...	11	781 1 6	22,750	...	6	542 4 8	17,000	...	17	1,323 6 2	39,750	...
Total	...	...	...	...	277	10,470 5 2	392,025	1,500	121	4,419 15 6	171,200	...	398	14,890 4 8	563,225	1,500

Statement shewing the operations of the Postal Monthly Allowance Scheme from the 1st February 1884, being the date of its commencement, to the 31st March 1885.

Postal Circle.	Immediate monthly allowance secured by payment of single subscription.				Deferred monthly allowance secured by payment of monthly subscription.				Total.			
	Number of Subscribers.	Amount of Subscription received.	Amount of monthly allowance secured.	Claims of monthly allowance met.	Number of Subscribers.	Amount of Subscription received.	Amount of monthly allowance secured.	Claims of monthly allowance met.	Number of Subscribers.	Amount of Subscription received.	Amount of monthly allowance secured.	Claims of monthly allowance met.
		R a. p.	R a. p.	R a. p.		R a. p.	R a. p.	R a. p.		R a. p.	R a. p.	R a. p.
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
Chief Office, Calcutta	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	1	472 5 4	4 0 0	4 0 0	1	22 1 4	5 0 0	...	2	494 6 8	9 0 0	4 0 0
North-Western Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	...	...	...	...	...	...	...	...	...	...	...	...
British Burma	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Oudh	...	...	...	...	...	...	...	...	...	...	...	...
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Behar	...	...	...	...	...	...	...	...	...	...	...	...
Eastern Bengal	...	...	...	...	...	...	...	...	...	...	...	...
Central India	...	...	...	...	...	...	...	...	...	...	...	...
Sind	...	...	...	...	...	...	...	...	...	...	...	...
Railway Mail Service	1	1,063 12 10	5 0 0	...	1	4 12 0	4 0 0	...	2	1,068 8 10	9 0 0	...
Total	2	1,536 2 2	9 0 0	4 0 0	2	26 13 4	9 0 0	...	4	1,562 15 6	18 0 0	4 0 0